

BOSTON PUBLIC LIBRARY



3 9999 06542 062 0

No. _____



GIVEN BY

Boston City Messenger



Digitized by the Internet Archive
in 2011 with funding from
Boston Public Library

<http://www.archive.org/details/annualreportaudi1959bost>




City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1959



CITY OF BOSTON
ADMINISTRATIVE SERVICES DEPARTMENT
PRINTING  SECTION

1960

Boston City Messenger

Dec. 21, 1960

CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1960.

To the Honorable The Mayor and City Council,
City of Boston,
Boston, Massachusetts.

GENTLEMEN:

In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1959 and ending December 31, 1959, together with miscellaneous tables and statistics.

Cash Operations

The accounts and records for the year 1959 indicate that the operating surplus for the year was \$4,162,643.00. This result was effected by three factors: actual receipts exceeded tax levy estimates by \$1,131,000.00; unexpended appropriation balances amounted to \$1,475,153.00; and the application of funding loan proceeds to provide for abatements in excess of the overlays of 1956 and prior years was in the amount of \$1,556,490.00.

The accumulated operating deficit, which was \$7,041,981.00 on December 31, 1958, was thereby reduced to \$2,879,338.00 as of December 31, 1959.

During the year it was necessary to issue short-term loans in anticipation of revenue in the amount of \$55,000,000.00. There were eleven requests for bids on loans in the amount of \$5,000,000.00 each. In response to two requests, seven investment syndicates submitted bids; six syndicates responded to one request; five syndicates responded to five requests; four syndicates responded to two requests; and three syndicates responded to one request. The fact that so many investors on eleven occasions responded to invitations to bid indicated a strong confidence in Boston's credit. The interest rates varied from 1.81 per cent to 2.35 per cent. The total interest charges were \$543,770.00. The due dates were: November 2, 1959 — \$15,000,000.00; November 3, 1959 — \$20,000,000.00; November 4, 1959 — \$15,000,000.00; and November 5, 1959 — \$5,000,000.00.

On November 6, 1959, with all of the short-term loans either paid off or funds reserved for payment, the revenue cash balance in the city treasury was \$46,665,448.00. If there had been legislation to authorize it, the major portion of this working cash fund could have been invested in United States Treasury Bills, and the city could have received approximately \$100,000.00 in interest. However, legislation was proposed and enacted as chapter 253, Acts of 1960, "An Act Providing for the Temporary Investment of Certain Revenues of Cities, Towns and Districts," which will empower the city to take advantage of such a strong cash position and invest cash not immediately needed for current operations. The interest on such invested funds would offset to some degree the interest costs on short-term borrowings.

The revenue cash balance on December 31, 1959 was \$18,843,760.00, an increase of \$6,523,663.00 over the balance on December 31, 1958 which was \$12,320,097.00.

Debt Operations

During 1959, the gross funded debt was reduced by \$12,090,000.00 and the net funded debt was reduced by \$8,175,187.00. Debt was issued in the amount of \$5,900,000.00 and the redemption of debt amounted to \$17,990,000.00. All of the debt issued was general obligation debt. The redemption of general obligation debt was \$12,160,000.00 and the redemption of sinking fund debt was \$5,830,000.00.

Of the total gross direct debt of the city in the amount of \$160,529,500.00, general obligation debt amounts to \$107,451,000.00 and the total of outstanding sinking fund debt is \$53,078,500.00. Sinking fund reserves for rapid transit debt are equal to the outstanding debt in the amount of \$40,178,500.00. Sinking fund reserves for traffic tunnel retirement debt are in excess of the outstanding debt by \$228,484.00. Outstanding traffic tunnel debt is \$100,000.00 and outstanding traffic tunnel retirement debt is \$12,800,000.00. On the basis of present investment resources of traffic tunnel sinking funds, this excess of reserves over outstanding debt will be in excess of \$615,000.00 in 1965 when all of the outstanding debt will have been paid. There are sinking fund reserves in the amount of \$3,606,830.00 for the redemption of debt and payment of interest on permanent housing debt, and \$201,910.00 is available for the redemption of debt and payment of interest on street and sewer debt.

The ratio of net debt to valuations is 6.87 per cent and is the eighth highest of the thirty-nine cities and the one hundred thirty-fourth highest of the 351 cities and towns in the commonwealth. The average of the 351 cities and towns is 6.48 per cent.

The per capita debt is \$143.00 and is the eleventh highest of the thirty-nine cities and the one hundred twenty-third highest of the 351 cities and towns in the commonwealth. The average of the 351 cities and towns is \$139.00.

There was no outstanding short-term debt on December 31, 1959, and outstanding tax title loans were fully repaid during the year.

Excess and Deficiency Account

The "Excess and Deficiency Account" is the title used in municipal finance for what would be the "Surplus Account" in commercial accounting.

On December 31, 1956 there was a deficit in this account in the amount of \$16,182,540.00 which was financed by means of the Funding Loan authorized by chapter 717, Acts of 1957. A deficit of \$284,277.00 in 1957 and surpluses of \$3,888,559.00 in 1958 and \$4,764,131.00 in 1959 results in a balance of surplus in this account as of December 31, 1959 in the amount of \$8,368,413.00.

The increase of surplus in 1959 in the excess and deficiency account should not be confused with the cash operating surplus to which reference has been made. Factors such as transfers to tax titles, supplementary tax assessments and tax title abatements charged to overlays affect the excess and deficiency account and do not affect the cash account. On the other hand, tax receipts affect the cash account without affecting the excess and deficiency account.

The Funding Loan

In 1957, the Legislature enacted chapter 717, an act to provide for the funding of certain overlay and other deficits. The purpose of the legislation was to stabilize the city's finances. A brief resume of the statute is as follows:

1. The city of Boston was authorized to borrow \$45,000,000.00 outside the debt limit, to be repaid within twenty years.
2. The amount borrowed was to be used for two purposes: (a) to provide for abatements of taxes in excess of the overlay reserves established for 1956 and prior years which were granted in the period commencing January 1, 1956 and ending December 31, 1959; and (b) to provide for the net operating deficit as of December 31, 1956.
3. The amount of short-term loans issued in anticipation of revenue which can be outstanding on December thirty-first of any year is limited to the total of outstanding real estate, personal property and poll taxes for such year and the preceding year.
4. An overestimate of receipts must be appropriated in the succeeding year's tax levy.
5. Estimated revenues used in the computation of the tax levy, except those revenues estimated by the state tax commissioner, cannot exceed the actual receipts from the same source in the preceding year.
6. The proceeds of any tax title loan are restricted to the repayment of short-term debt issued in anticipation of revenue.

7. The amount of \$7,919,380.00 to be paid to the city of Boston by the Massachusetts Port Authority for the transfer of the Sumner Traffic Tunnel can be used, after appropriation by the City Council and the Mayor, only for purposes for which debt could be issued outside the debt limit for a period of twenty years or more. (This provision was superseded by section 8, chapter 598, Acts of 1958.)

I submit the following report of what has been accomplished since the enactment of this legislation.

1. Bonds were issued as follows:

<u>Date of Issue</u>	<u>Amount</u>	<u>Rate of Interest</u>	<u>Due Date</u>
Oct. 1, 1957	\$10,000,000.00	3½%	Oct. 1, 1958-1977 \$500,000.00 annually
June 1, 1958	\$22,000,000.00	3%	June 1, 1959-1978 \$1,100,000.00 annually
Oct. 1, 1958	\$13,000,000.00	3¾%	Oct. 1, 1959-1978 \$650,000.00 annually

2. The proceeds were applied as follows: —

a. To provide for abatements in excess of the overlay reserves established for 1956 and prior years which were granted in the period commencing January 1, 1956 and ending December 31, 1959 — \$25,058,809.00.

b. To provide for the net operating deficit as of December 31, 1956 — \$16,182,540.00.

3. There were no outstanding short-term loans on December 31, 1958 or on December 31, 1959.

On December 31, 1956, the total outstanding short-term loans were \$28,000,000.00, and on December 31, 1957, the total outstanding short-term loans were \$25,000,000.00. Prior to the funding loan statute, it was necessary to finance overlay and revenue deficits and outstanding taxes by means of short-term debt. By converting this financing arrangement from a short-term to a long-term basis, it has been possible to reduce the amount of short-term borrowings. In 1956, short-term borrowings were \$88,000,000.00; in 1957 — \$90,000,000.00; in 1958 — \$80,000,000.00; and in 1959 — \$55,000,000.00. It is estimated that the short-term borrowings in 1960 will be \$55,000,000.00.

4. There have been no overestimates of receipts to be appropriated in the tax levy.

In fact, actual receipts have been in excess of estimates, as follows: 1957 — \$885,659.00; 1958 — \$5,974,273.00; and 1959 — \$3,970,444.00.

5. Estimated revenues used in the computation of the tax levy have not exceeded the actual receipts from the same source in the preceding year.

6. There have been no tax title loans.

7. The amount of \$7,919,380.00 to be paid to the city of Boston upon the transfer of the Sumner Traffic Tunnel has been received and the disposition thereof will be discussed in detail under the comments pertaining to the Sumner Traffic Tunnel.

On December 31, 1959, there was a balance of \$3,758,651.00 in the funding loan account. No provision had been made for the disposition of any unexpended balance. Legislation was proposed to extend the time to December 31, 1961 for charging abatements in excess of overlay reserves for the levies of 1956 and prior years, and to provide for charging abatements in excess of the overlay reserves for 1957 and 1958. This proposal was rejected and a substitute proposal made which provides that the unexpended balance be used upon appropriation by the Mayor and City Council for the construction of the Municipal Auditorium in lieu of issuing bonds therefor. This proposed legislation is pending.

Sumner Traffic Tunnel

Under the provisions of chapter 598, Acts of 1958, title to the Sumner Traffic Tunnel was transferred to the Massachusetts Turnpike Authority on April 29, 1959. Under prior legislation, the tunnel was to have been transferred to the Massachusetts Port Authority.

In consideration for the transfer of the tunnel to the Turnpike Authority, the city of Boston received: —

1. *Compensation for the existing tunnel and amounts raised in tax levies for operating deficits — \$10,019,380.00.*

The statute provided that of this amount, \$7,919,380.00 could be appropriated by the Mayor and City Council for any purpose or purposes for which debt could be incurred outside the debt limit for a period of twenty years or longer.

Some of the purposes for which these funds could be appropriated are the Municipal Auditorium, Off-Street Parking Facilities and the New City Hall. Chapter 718, Acts of 1957, authorized the borrowing of \$12,000,000.00 outside the debt limit for a term of not more than forty years for the construction of the Auditorium; chapter 624, Acts of 1958, authorized the borrowing of \$20,000,000.00 outside the debt limit for a term of not more than thirty years for the construction of the city hall; and under the authority of chapter 450, Acts of 1955, borrowing of \$5,000,000.00 was authorized for the construction of off-street parking facilities, outside the debt limit for a term of not more than twenty years.

During 1959, the Mayor and City Council authorized the appropriation from these funds of \$1,000,000.00 for construction of the municipal auditorium, \$1,000,000.00 for the construction of off-street parking facilities, and \$50,000.00 for the construction of the city hall. Loan authorizations were reduced by the same amount as the appropriations. As of December 31, 1959, the balance of the funds which can be appropriated in this manner is \$5,869,380.00.

Chapter 668, Acts of 1958, provided, subject to the acceptance of the Mayor and City Council, that in addition to a loan authorization of \$1,000,000.00, the sum of \$2,000,000.00 be appropriated from the \$10,019,380.00 for remodeling, alterations and extraordinary repairs at the City Hospital. This statute was accepted August 24, 1959.

The remaining \$100,000.00 was reserved, in accordance with section 63, chapter 44, of the General Laws, in a special account, subject to appropriation by the Mayor and City Council for any purpose for which debt could be issued for a term of ten years or longer. In 1959, the sum of \$30,000.00 was appropriated for automatic traffic signals, leaving a balance of \$70,000.00 as of December 31, 1959.

2. *Accrued Interest — \$65,682.60.*

The statute transferring title to the tunnel to the Turnpike Authority authorized the payment of interest on the \$10,019,380.00 at the rate of 2 per cent per annum for the period from January 1, 1959 to the date of transfer which was April 29, 1959.

In the absence of any specific statutory direction as to the disposition of these funds, and in view of the fact that the subject of interest on proceeds to be received by the city upon transfer of the tunnel first arose in 1956 when the city had to issue short-term debt to finance the estimated receipt of tunnel proceeds, the accrued interest in the sum of \$65,682.60 was credited to general revenues of the city.

3. *Payment to Board of Commissioners of Sinking Funds — \$1,548,722.22.*

This payment represents the amount which, when added to the securities, computed at the principal face amount, and cash held in Traffic Tunnel sinking funds, would equal the aggregate principal amount of outstanding Traffic Tunnel bonds.

As of December 31, 1959, the total outstanding Traffic Tunnel and Traffic Tunnel Retirement debt was \$12,900,000.00. Sinking fund reserves for the payment of this debt amounted to \$13,128,484.00. It is estimated that the excess of sinking fund reserves over debt, which was \$228,484.00 on December 31, 1959, will be in excess of \$615,000.00 on August 1, 1965, when all of the debt will have been paid.

There was no provision in the statute concerning the disposition of any sinking fund surplus, nor was there any provision regarding liability for veterans' pensions being paid to employees of the Sumner Traffic Tunnel retired prior to the date of transfer. By agreements executed between the Turnpike Authority and the city of Boston, the Authority waived any claim to the sinking fund surplus and the city of Boston assumed the liability for the pensions.

State Income and Corporation Tax Distributions

In 1959, the total distribution of income tax was \$83,891,863.00 of which Boston received \$9,287,985.00. In 1930, the total distribution was \$30,815,560.00 of which Boston received \$7,572,205.00. While the total distribution increased by \$53,076,303.00, Boston's share increased by only \$1,715,780.00. This extraordinary and inequitable situation has been brought about by the method of financing new programs of aid for education and a revision of the chapter 70 school aid formula. As new programs were instituted, the annual state budget appropriation statute provided that the funds for payment thereof be appropriated from the income tax receipts available for distribution.

In 1930, the distribution was as follows:

School Aid Basis	\$5,540,560.00
State Tax Basis	25,275,000.00
Total Distribution	<u>\$30,815,560.00</u>

In 1959, the distribution was as follows:

School Aid Basis	\$32,925,144.00
State Tax Basis	32,624,286.00
School Transportation	6,228,119.00
School Construction	9,967,983.00
School Lunches	2,146,331.00
Total Distribution	<u>\$83,891,863.00</u>

Boston's share of the 1959 distribution was as follows:

School Aid Basis	\$2,343,051.00
State Tax Basis	6,791,044.00
School Transportation	—
School Construction	108,188.00
School Lunches	45,702.00
Total to Boston	<u>\$9,287,985.00</u>

The school transportation program began in 1943 and the total distribution was \$254,896.00. In 1959, the total distribution was \$6,228,119.00. Boston receives no share of this distribution because of the formula for distribution which provides that the city or town will be reimbursed for all expenditures for school transportation in excess of five dollars per pupil per year. Boston's expenditure for school transportation would have to be approximately \$450,000.00 per annum before being eligible for any share in the distribution. Boston's school buildings are so located that the problem of transportation is a very minor one, costing approximately \$25,000.00 per year. In addition, most of Boston's school children who require transportation pay their own expense, using the facilities of the Metropolitan Transit Authority at a special five-cent fare. Thus Boston loses in two ways. The direct school transportation expense is not large enough to be eligible for any state reimbursement and Boston is required to subsidize the M.T.A. to the extent of almost two thirds of the operating deficit. In fairness to Boston, some method should be devised whereby Boston could share in the school transportation distribution in consideration of what the city is called upon to pay in the M.T.A. transportation subsidy.

The school construction program began in 1950 with an initial appropriation of \$600,000.00. In 1959, the total distribution was \$9,967,983.00 of which Boston received \$108,188.00 based upon the minimum of 20 per cent of the construction costs to be reimbursed over a twenty-year period.

The initial distribution under the school lunch program was made in 1952 when a total of \$511,866.00 was distributed. In 1959, the distribution was \$2,146,331.00 of which Boston received \$45,702.00. This reimbursement is based upon the number of complete meals served which have been

prepared in accordance with a menu pattern established by the United States Department of Agriculture, at the rate of nine cents per meal.

In 1949, a new formula based upon school population and valuations was adopted for the distribution of funds under the chapter 70 school aid program. In 1948, the year prior to the application of the new formula, the distribution was \$4,929,869.00, of which Boston received \$717,109.00. In 1949, the first year of distribution under the new formula, the total distribution was \$15,717,078.00, of which Boston received \$1,542,773.00. While the total distribution increased by \$10,787,209.00, Boston's share increased by only \$825,664.00.

From the above it is quite clear that as each new program was instituted, Boston has been adversely affected, both by the formula for the distribution and the method of providing the funds for the distribution. It can be fairly stated that, in effect, Boston has been forced to subsidize school transportation, school construction and school lunches for other cities and towns in the state to the extent of approximately \$3,800,000.00 in 1959. There is no doubt that more equitable formulæ and methods of financing these programs must be adopted.

The formula for the distribution of the corporation tax which is currently in effect was adopted in 1935. It provides that \$6,351,415.00 shall be distributed in the proportion that machinery taxes paid locally in 1935 in each city or town by domestic and foreign business corporations bears to machinery taxes paid by such corporations in all cities and towns. Of this amount Boston receives \$561,354.00 or 8.83 per cent.

The formula provides further that \$2,654,877.00 shall be distributed in the proportion that the value of machinery on which taxes were paid locally in 1935 by domestic and foreign business corporations bears to the aggregate value of such machinery in all cities and towns. Of this amount Boston receives \$228,021.00. or 8.58 per cent.

The balance of the distribution is paid in proportion to the valuations as established by chapter 559, Acts of 1945. In 1959, Boston received as its share of corporation tax distributions the sum of \$6,491,295.00, of which \$789,375.00 was from the constant amount of \$9,006,292.00 and the balance of \$5,701,920.00 on the state tax basis. Boston's share of corporation tax distributions has remained relatively stable for several years. Nevertheless, the fact that the formula for distribution is based upon proportions established twenty-five and fifteen years ago demands that a study and revision be made to provide a more up-to-date basis.

Valuations, Tax Rates and Abatements

Also included in this report are tabulations of valuations, tax levies, tax rates and overlay reserves for abatements. In 1930 the total valuations were \$1,972,148,000.00, the tax levy was \$60,756,789.00, and the tax rate \$30.80 per thousand dollars of valuation. In 1959 the valuations were \$1,462,569,000.00, a decrease of \$509,579,000.00; the tax levy was \$148,011,983.00, an increase of \$87,255,194.00; and the tax rate was \$101.20 per thousand, an increase of \$70.40. In view of the tremendous decrease in valuations, the increased need for revenue to meet the cost of providing more municipal services and to meet the rising costs caused by inflation, the increasing inequity of the distribution of the state income tax and the lack of a major source of revenue other than from taxes upon real estate and personal property, there is little wonder that Boston finds itself in the unenviable position of levying a tax upon real estate of \$101.20 per thousand dollars of valuation.

A study of the tabulation of overlay reserves and abatements indicates quite clearly the vicious circle in which Boston finds itself. As the tax burden increases, property valuations decrease. As property valuations decrease and costs increase, the tax burden increases and another round of property valuation decreases sets in. According to the report of the Appellate Tax Board for the year ending June 30, 1959, there were 11,369 appeals pending involving \$622,112,786.00 of valuations. It is quite obvious that there will be further reductions in valuations, increases in abatements and overlay deficits to be included in tax levies.

In order to stem the flood of appeals for abatements valuations must be stabilized and this can be accomplished only by a stabilization of costs of operating the municipal government and a stabilization and reduction of the tax rate. However, it cannot be expected that municipal costs can be stabilized only by a reduction of services while the city is called upon to pay increasingly higher assessments for the Metropolitan Transit Authority, Metropolitan Parks and Metropolitan Sewers. In other words, the city cannot be expected to pay increased assessments at the expense of a contraction of municipal services. A greater proportion of the revenues needed for the operation of the city government must come from new sources. This could be accomplished to some degree by a more equitable distribution of state-shared revenues, but of greater importance would be revenue from sources such as a sales tax, municipal income tax, business gross receipts tax, garbage and refuse service charges, sewer service charges, hotel occupancy charges, public utility gross receipts tax, city admission and amusement tax. All of these taxes are being levied as sources of municipal revenue in cities outside of Boston.

Conclusion

During the fiscal year 1959, all known obligations of the city were either paid in full or adequate reserves were established to provide for eventual payment. All funded and short-term debt obligations were paid when due. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet purposes but are not reflected in the receipts of the city until collected.

Respectfully,

JOSEPH P. LALLY,

City Auditor and Auditor of the County of Suffolk.

TABLE OF CONTENTS

PAGE

Letter of Transmittal	3
---------------------------------	---

SECTION A

CONSOLIDATED STATEMENTS

Exhibit A-1. Consolidated Balance Sheet — All Funds	14
Exhibit A-2. Consolidated Receipts, Expenditures and Balances	16
Schedule A-1. Detail of Cash Balances in Treasury	18

SECTION B

GENERAL REVENUE FUNDS

Exhibit B-1. Balance Sheet	22
Exhibit B-2. Estimated Revenues and Expenditures Compared with Actual	24
Exhibit B-3. Summary of Appropriations, Expenditures and Balances	28
Schedule B-1. Summary of Receipts	38
Schedule B-2. Summary of Expenditures	44
Schedule B-3. Cash Receipts and Expenditures	68
Schedule B-4. Analysis of Property and Poll Tax Accounts	70
Schedule B-5. Analysis of Changes in Surplus Account	72
Schedule B-6. Transfers of Appropriations	73

SECTION C

SPECIAL REVENUE FUNDS

Exhibit C-1. Balance Sheet	80
Exhibit C-2. Summary of Credits, Expenditures and Balances	82
Schedule C-1. Cash Receipts and Expenditures	86
Schedule C-2. Summary of Expenditures	88
Schedule C-3. Analysis of Tax Title Account	92
Schedule C-4. Analysis of Tax Possessions Account	93
Schedule C-5. Transfers of Appropriations	94

SECTION D

CAPITAL IMPROVEMENT FUNDS

Exhibit D-1. Balance Sheet	96
Schedule D-1. Cash Receipts and Expenditures	97
Exhibit D-2. Summary of Appropriations, Expenditures and Balances	98
Schedule D-2. Transfers of Appropriations	100

SECTION E

DEBT AND SINKING FUNDS

Exhibit E-1. Balance Sheet	102
Exhibit E-2. Changes in Funded Debt	103
Exhibit E-3. Changes in Floating Debt	104
Exhibit E-4. Debt Incurring Power in 1959	105
Exhibit E-5. Debt Issued	106
Exhibit E-6. Funded Debt Payable	107
Exhibit E-7. Debt and Interest Payable from Tax Levies	109
Exhibit E-8. Debt and Interest Payable from Sinking Funds	110
Schedule E-1. Changes in Gross and Net Funded Debt	111
Schedule E-2. Summary of Objects for Which Outstanding Debt Was Issued.	112
Schedule E-3. Loans Authorized but Not Issued	113
Schedule E-4. Analysis of Changes in Sinking Fund	114

SECTION F

TRUST FUNDS

	PAGE
Exhibit F-1. Balance Sheet Trust Fund	116
Schedule F-1. Changes in Appropriation Balances	117
Schedule F-2. Statement of Cash Receipts and Expenditures	119

SECTION G

MISCELLANEOUS SCHEDULES, CHARTS AND STATISTICAL FACTS

Schedule G-1. Appropriations and Warrants for the Financial Year 1959	122
Schedule G-2. Valuations, Net Debt, Appropriation Orders, Tax Warrants and Tax Rates, 1909-1959	124
Schedule G-3. Summary of Tax Collections, 1929-1959	125
Schedule G-4. Number of Paid Officials and Employees	126
Schedule G-5. Number of Officials and Employees of City Departments as Reorganized under the Provisions of Chapter 8, Ordinances of 1953, and Chapter 2, Ordinances of 1954, and County of Suffolk	127
Chart 1. Tax Rate Appropriations—1959	128
Chart 2. Tax Rate Revenues—1959	129
Chart 3. Gross Debt, Sinking Funds and Net Debt	130
Statistical Facts	131

SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1959

	ASSETS	Total
Cash on hand and in depositories		\$30,878,699.59
Taxes Receivable		18,865,021.52
Accounts Receivable		15,906,853.14
Recoverable Expenditures		308,713.47
Bonds Authorized and Unissued		57,050,000.00
Assessments Apportioned but not due		677,220.76
Investments		175,073,408.28
Amount to be provided for Retirement of Debt		107,223,765.94
Total Assets		<u>\$405,983,682.70</u>

	LIABILITIES, RESERVES AND SURPLUS	
Appropriation Balances		\$10,943,182.43
Warrants Payable		4,218,493.38
Debt and Interest due and unpaid		352,415.74
Revenues available when collected		16,780,126.50
Trust Funds		122,086,347.80
Improvements and Loans authorized		57,050,000.00
Bonds and Notes Payable		160,529,500.00
Reserves		21,846,463.54
Surplus		12,177,153.31
Total Liabilities, Reserves and Surplus		<u>\$405,983,682.70</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1959

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$7,869,632.81	\$10,701,841.36	\$7,889,197.32	\$85,969.40	\$4,332,058.70
18,865,021.52				
13,007,233.29	2,336,361.89		559,843.48	3,414.48
		57,050,000.00		
27,611.78			649,608.98	
			57,046,832.95	118,026,575.33
			107,223,765.94	
308,713.47				
<hr/> \$40,078,212.87	<hr/> \$13,038,203.25	<hr/> \$64,939,197.32	<hr/> \$165,566,020.75	<hr/> \$122,362,048.51
\$2,530,224.48	\$311,098.78	\$7,829,572.94		\$272,286.23
4,158,869.00		59,624.38		
	352,415.74			
13,230,897.67	2,336,361.89		\$1,209,452.46	3,414.48
				122,086,347.80
		57,050,000.00		
			160,529,500.00	
11,789,808.54	10,038,326.84		18,328.16	
8,368,413.18			3,808,740.13	
<hr/> \$40,078,212.87	<hr/> \$13,038,203.25	<hr/> \$64,939,197.32	<hr/> \$165,566,020.75	<hr/> \$122,362,048.51

EXHIBIT A-2

City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1959

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1959	\$20,656,920.19	\$5,062,055.24	\$1,528,064.64
RECEIPTS AND TRANSFERS			
Taxes	146,598,153.37	101,267,657.32	31,758,398.15
Tax Titles and Possessions	1,833,271.90	1,495,936.59	
Departmental Revenues	29,269,023.33	27,876,905.86	1,391,340.47
Revenues Reserved for Special Objects	33,552,442.43		1,563,865.95
Revenues from the Commonwealth	19,011,536.20	18,664,466.52	347,069.68
Revenue Anticipation Loans	55,000,000.00	55,000,000.00	
Federal Grants	15,066,889.99		
Sinking Fund Commission	7,265,904.91		
Rapid Transit Interest and Sinking Fund	1,639,543.76		
Trust Funds Income	1,388,237.31		
Revenue Departments	7,028,665.95		
Loans for Permanent Improvements	5,800,000.00		
Warrants Payable — 1959	4,546,556.53	4,486,932.15	
Total Receipts	\$328,000,225.68	\$208,791,898.44	\$35,060,674.25
Transfers and Adjustments	6,213,164.22	1,223,876.26	2,300.00
Total Receipts and Transfers	\$334,213,389.90	\$210,015,774.70	\$35,062,974.25
Total — Available for Payments in 1959	\$354,870,310.09	\$215,077,829.94	\$36,591,038.89
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$157,630,532.55	\$122,663,760.44	\$34,966,772.11
Debt Redemption and Interest	22,636,213.19		
State Assessments	67,324.33	67,324.33	
Metropolitan District Assessments	2,274,829.95	2,274,829.95	
Metropolitan Transit Authority Assessments	10,891,466.40	10,891,466.40	
Boston Retirement System	1,201,990.90	1,201,990.90	
State-Boston Retirement System	6,523,334.72	6,523,334.72	
Refunds	5,106,334.40	5,106,334.40	
Sumner Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	924,350.77		
Revenues Reserved for Special Objects	19,734,006.28		29,129.50
Revenue Departments	3,592,478.53		
Metropolitan Water Assessment	3,239,311.04		
Revenue Anticipation Loans	55,000,000.00	55,000,000.00	
Federal Grants	15,121,837.26		
Rapid Transit Interest and Sinking Fund	1,674,201.35		
Capital Outlays	9,843,188.58		
Trust Funds Income, etc.	1,712,407.31		
Warrants Payable — 1958	4,750,380.59	4,712,872.85	
Total Expenditures	\$321,924,188.15	\$208,441,913.99	\$34,995,901.61
Transfers and Adujstments	6,213,164.22	328,063.15	62,210.97
Total Expenditures and Transfers	\$328,137,352.37	\$208,769,977.14	\$35,058,112.58
Cash Balances, December 31, 1959	\$26,732,957.72	\$6,307,852.80	\$1,532,926.31

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1959

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$386,460.03	\$4,712,403.42	\$34,657.59	\$8,336,823.04	\$596,456.23
13,572,097.90		337,335.31		
777.00				
31,606.00	31,463,524.26		493,446.22	
	15,066,889.99			
1,319,398.66		5,946,506.25		
		1,639,543.76		
	6,912,159.70	116,506.25		1,388,237.31
			5,800,000.00	
			59,624.38	
\$14,923,879.56	\$53,442,573.95	\$8,039,891.57	\$6,353,070.60	\$1,388,237.31
1,578,924.81	328,063.15		3,080,000.00	
\$16,502,804.37	\$53,770,637.10	\$8,039,891.57	\$9,433,070.60	\$1,388,237.31
\$16,889,264.40	\$58,483,040.52	\$8,074,549.16	\$17,769,893.64	\$1,984,693.54
\$16,235,865.38		\$6,400,347.81		
3,059.30	\$924,350.77			
	19,701,817.48			
	3,592,478.53			
	3,239,311.04			
	15,121,837.26			
		1,674,201.35		
			\$9,843,188.58	
				\$1,712,407.31
			37,507.74	
\$16,238,924.68	\$42,579,795.08	\$8,074,549.16	\$9,880,696.32	\$1,712,407.31
621,486.02	5,201,404.08			
\$16,860,410.70	\$47,781,199.16	\$8,074,549.16	\$9,880,696.32	\$1,712,407.31
\$28,853.70	\$10,701,841.36		\$7,889,197.32	\$272,286.23

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1959

General Revenue Funds:

City Budget	\$1,171,093.02
County Budget	57,173.98
School Budget	\$1,273,103.78
Schools — Amount remaining in Treasury for School Purposes (Chapter 206, Special Acts of 1919)	259,822.53
	<hr/>
	1,532,926.31
City Debt Requirements, Interest	28,853.70
Warrants Payable	4,158,869.00
1960 Taxes — Paid in Advance	550.00
Funding Loan, Chapter 717, Acts of 1957	3,758,651.02
State Assessments — 1959 (Net Overestimate)	40,853.81
	<hr/>
	\$10,748,970.84
Less:	
Accumulated Cash Deficit, December 31, 1959	2,879,338.03
	<hr/>
Total General Revenue Funds Cash (Exhibit A-1)	\$7,869,632.81

Special Revenue Funds:

Income Departments:

Water Service	\$125,362.17
Water Service, Sales of Property	17,200.00
Water Service, Deposit Account	30,699.22
House of Correction, Industries	22,700.14
	<hr/>
	195,961.53

Federal Grants:

Welfare Department:

Aid to Dependent Children	\$5,260.04
Aid to Dependent Children—Administration Expenses	13,316.23
Disability Assistance	562.99
Disability Assistance — Administration Expenses	18,069.05
Old Age Assistance	1,072.10
Old Age Assistance — Administration Expenses	29,476.15
	<hr/>
	67,756.56

Hospital Department:

Cadet Nursing Program	\$2,776.52
Veterans' Training	2,793.96
	<hr/>
	5,570.48

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1959

Reserved Accounts:

Blue Cross Deductions	\$124,264.51	
Check Tailings	7,224.75	
Collecting Division, Suspense Account	104.38	
Credit Union Deductions	168,691.60	
Debt Drawn for and Unpaid	280,000.00	
Duplicates and Overpayments	135,775.94	
Interest Tailings	4,116.25	
Interest on Debt Due, 1958 and Prior	23,352.59	
Interest on Debt Due, 1959	49,063.15	
Parking Facilities Fund	15,223.11	
Parking Facilities, Local Communities	29,624.24	
Parking Meters, Acquisition and Installation of	11.67	
Parking Meter Fees	98,894.30	
Payroll Deductions for Purchase of Bonds	138,023.27	
Payroll Tailings	25,828.19	
Private Ways, Deposit Account	43,185.00	
Sales of City Property, General	70,367.57	
Sales of City Property, Schools	491,074.72	
Sales of Property, Boston Housing Authority	6,480.24	
Special Guarantee Deposit Account	2,450.00	
Street Openings Account	54,379.23	
Sumner Traffic Tunnel Receipts	35,000.00	
Sumner Traffic Tunnel Receipts, Chapter 598, Acts 1958, Part 1	5,869,380.00	
Sumner Traffic Tunnel Receipts, Chapter 598, Acts 1958, Part 2	70,000.00	
Tellers' Adjustment Account	167.30	
Unclaimed Money	9,697.74	
Union Dues Deductions	6,301.90	
Unliquidated Reserves	866,378.93	
Withholding Tax Deductions	1,807,492.21	
		<u>\$10,432,552.79</u>
Total Special Revenue Funds Cash (Exhibit A-1)		<u>\$10,701,841.36</u>

Capital Improvement Funds:

Boston Traffic Commission:	
Automatic Traffic Control Signals in Various Sections of the City	\$39,747.73
Fire Department:	
Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof	211,738.35
Hospital Department:	
Construction of Buildings and Original Equipment and Furnishings thereof	74,581.46
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Chapter 668, Acts of 1958	2,000,000.00
Long Island Hospital:	
Construction of Buildings and Original Equipment and Furnishings thereof	125,684.27
Library Department:	
Construction of Buildings and Original Equipment and Furnishings thereof	505,404.25
Park Department:	
Construction of Buildings and Original Equipment and Furnishings thereof	22,094.83
Establishment of Parks and Playgrounds	7,831.28
Eradication of Dutch Elm Disease	4,664.00
Real Property Department, Buildings Division:	
Construction of Buildings and Original Equipment and Furnishings thereof	8,671.24

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1959

Capital Improvement Funds (Concluded):

Welfare Department:

Construction of Buildings and Original Equipment and Furnishings thereof	\$3,744.27
------------------------------------------------------------------------------------	------------

Public Works Department:

Bridges, Construction of	622,938.53
Construction of Buildings and Original Equipment and Furnishings thereof	5,421.09
Incinerator Building, Construction and Equipping	191,690.81
Public Ways, Construction of	171,870.91
Sewerage Works	174,647.18

Department of School Buildings:

Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings thereof	315,254.75
Remodeling, Reconstruction or Making Extraordinary Repairs to Roxbury Memorial High School	1,000,000.00

Unclassified:

City of Boston Parking Facilities	958,953.71
Civil Defense Activities	129,416.24
Demolition of Abandoned and Dilapidated Structures	864.77
Departmental Equipment	353,863.01
Municipal Auditorium	15,178.31
New City Hall, Construction of	22,800.00
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	489,362.73
Urban Redevelopment Loan	372,112.00
Voting Machines	1,037.22

	\$7,829,572.94
Warrants Payable	59,624.38

Total Capital Improvement Funds Cash (Exhibit A-1)	\$7,889,197.32
--------------------------------------------------------------	----------------

Sinking Funds:

Rapid Transit	\$20,957.52
Traffic Tunnel	7,271.75
Moneys for Reduction of Debt	57,740.13

Total Sinking Funds Cash (Exhibit A-1)	85,969.40
--------------------------------------------------	-----------

Trust Funds:

Appropriation Balances	\$272,286.23
Balances held for Investment	393,882.94
	\$666,169.17

Retirement Board Funds	3,620,818.36
Teachers' Retirement Fund	39,494.52
Permanent School Pension Fund	578.51
Franklin Fund	4,998.14

Total Trust Funds Cash (Exhibit A-1)	4,332,058.70
------------------------------------------------	--------------

Total Cash Balance, All Funds (Exhibit A-1)	\$30,878,699.59
-------------------------------------------------------	-----------------

Less: Sinking Funds Cash	\$85,969.40
Trust Funds Cash in Custody of Treasurer	4,059,772.47

	4,145,741.87
--	--------------

Operating Cash Balance (Exhibit A-2)	\$26,732,957.72
------------------------------------------------	-----------------

SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1959

ASSETS		
Cash in Treasury		\$7,869,632.81
Accounts Receivable:		
Taxes:		
Levies of 1951 and Prior	\$89,461.58	
Levy of 1952	66,860.52	
Levy of 1953	43,218.91	
Levy of 1954	43,492.78	
Levy of 1955	109,916.65	
Levy of 1956	146,390.26	
Levy of 1957	609,863.88	
Levy of 1958	2,953,171.07	
Levy of 1959	14,607,143.27	
Levy of 1960	550.00*	
	<hr/>	
Special Taxes		18,668,968.92
		196,052.60
Motor Vehicle Excise Taxes:		
Levies of 1958 and Prior	\$833,409.23	
Levy of 1959	1,183,687.07	
	<hr/>	
		2,017,096.30
Special Assessments:		
Added to Taxes:		
Sidewalk 1958 and Prior	\$1,569.09	
Sidewalk 1959	576.49	
	<hr/>	
		2,145.58
Unapportioned:		
Sidewalk 1958 and Prior	\$5,999.51	
Sidewalk 1959	2,176.19	
	<hr/>	
		8,175.70
Assessments Apportioned but not Due:		
Sidewalk		27,611.78
Departmental Commitments:		
City	\$1,688,102.71	
County	17,638.93	
Public Service Enterprises	10,893.41	
	<hr/>	
		1,716,635.05
Tax Titles, General Revenue		6,942,207.31
Tax Possessions		2,320,973.35
Abatements in Excess of Overlay, Levies of 1957 and Prior		308,713.47
		<hr/>
Total Assets		<u>\$40,078,212.87</u>

* Paid in Advance of Commitment — Credit Balance.

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1959

LIABILITIES AND RESERVES

Funding Loan, Chapter 717, Acts of 1957		\$3,758,651.02
Appropriation Balances:		
City Budget	\$1,171,093.02	
County Budget	57,173.98	
School Budget	1,273,103.78	
Debt Requirements	28,853.70	
		<u>2,530,224.48</u>
Warrants Payable:		
City	\$3,908,042.12	
County	250,826.88	
		<u>4,158,869.00</u>
Surplus Available for Appropriation:		
School Committee		259,822.53
Reserved Accounts:		
Taxes — To Be Refunded		2,252,304.50
Tax Titles — To Be Refunded		5,363.42
Revenues Available When Collected:		
Special Taxes	\$196,052.60	
Motor Vehicle Excise Taxes	2,017,096.30	
Special Assessments	37,933.06	
Departmental Commitments	1,716,635.05	
Tax Title	6,942,207.31	
Tax Possession	2,320,973.35	
		<u>13,230,897.67</u>
State Assessments, 1959 (Net Overestimate)		40,853.81
Overlay Reserved for Abatements:		
Levy of 1958		1,797,304.95
Levy of 1959		3,675,508.31
Surplus Revenue		8,368,413.18
Total Liabilities and Reserves		<u><u>\$40,078,212.87</u></u>

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1959

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts			\$26,238,699.56	
Less: — Revenue Credited to Appropriations		\$189.95		
Refunds		711.87		
	\$26,857,000.00		901.82	\$26,237,797.74
County Departments — Actual Receipts			\$1,031,833.09	
Less: — Refunds			4,075.00	
	1,040,000.00			1,027,758.09
Boston Housing Authority	430,000.00			610,669.62
Courthouse Maintenance	210,000.00			216,423.47
Excise Tax on Foreign Ships	13,000.00			13,333.33
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts			\$1,391,340.47	
School Surplus — January 1, 1959			563,763.85	
			1,955,104.32	
Less: — Damages by Dogs, Etc.			29,129.50	
	1,863,763.85			1,925,974.82
REAL AND PERSONAL PROPERTY TAXES:				
Collections on 1959 Assessments			\$131,429,514.28	
Collections on 1960 Taxes in Advance of Commitment			550.00	
Collections on Prior Years Assessments			10,308,021.86	
			\$141,738,086.14	
Less: — Refunds		\$4,974,590.45		
Paid in Advance of Commitment		550.00		
	140,819,673.71		4,975,140.45	136,762,945.69
POLL TAXES:				
Collections on 1959 Assessments			\$121,864.00	
Collections on Prior Years Assessments			42,830.00	
	383,360.00			164,694.00
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1959 Assessments			\$2,908,201.03	
Collections on Prior Years Assessments			1,725,900.17	
			\$4,634,101.20	
Less: — Refunds			32,139.89	
	4,645,000.00			4,601,961.31
TAX TITLES — GENERAL REVENUE:				
Less: — Refunds			\$1,093,586.59	
			19,569.68	
				1,074,016.91
TAX POSSESSIONS:				
Less: — Refunds			\$402,350.00	
			75,247.51	
				327,102.49
INCOME TAX:	5,946,732.67			9,134,094.37
CORPORATION TAX:	5,454,344.70			6,491,294.70
MEALS TAX (Old Age Assistance):	532,340.08			621,034.00

EXHIBIT B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL

FISCAL YEAR ENDED DECEMBER 31, 1959

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
CITY MAINTENANCE:				
Gross Expenditures.....			\$114,477,927.64	
Balances Credited to 1960 Appropriations.....			1,171,093.02	
			\$115,649,020.66	
Trust Fund Income Appropriated for Maintenance.....		\$189.95		
Balances Carried Forward from 1958.....		1,856,640.58	1,856,830.53	
Actual Tax Levy Estimate..... \$114,233,230.00				
Add:— Net Transfers to..... 472,053.21				
Parkman Fund Receipts..... 175,000.00				
	\$114,880,283.21			\$113,792,190.13
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$8,185,832.80	
Balances Credited to 1960 Appropriations.....			57,173.98	
			8,243,006.78	
Balances Carried Forward from 1958.....			139,471.96	
Actual Tax Levy Estimate..... \$8,144,455.00				
Add:— Net Transfers to..... 42,084.46				
	8,186,539.46			8,103,534.82
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$34,966,772.11	
Balances Credited to 1960 Appropriations.....			1,273,103.78	
Unexpended Balance Available for 1960 Appropriations..			259,822.53	
			\$36,499,698.42	
Balances Carried Forward from 1958.....		\$964,300.79		
Income Appropriated for Maintenance.....		1,455,153.95		
Pension Revenue from State.....		252,069.68		
Permanent School Pension Fund.....		95,000.00		
Unliquidated Reserves — 1958.....		108,712.00		
			2,875,236.42	
Actual Tax Levy Estimate..... \$33,622,162.00				
Add:— Net Transfers to..... 2,300.00				
	33,624,462.00			33,624,462.00
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$16,235,865.38	
Balances Credited to 1960 Appropriations.....			28,853.70	
			\$16,264,719.08	
Balances Carried Forward from 1958.....		\$386,460.03		
Receipts from Sinking Fund Commission.....		1,319,398.66		
Transfer from Water Receipts (Surplus).....		78,924.81		
Transfer from Parking Meter Fees.....		500,000.00		
Accrued Interest on Permanent Loans.....		28,750.00		
Premium on Permanent Loans.....		103.70		
			2,313,637.20	
Actual Tax Levy Estimate..... \$13,572,097.90				
Add:— Net Transfers to..... 636,390.28				
	14,208,488.18			13,951,081.88
CONTRIBUTIONS TO RETIREMENT FUNDS:				
Gross Expenditures.....			\$7,725,325.62	
Less:— Pension Revenue from State.....			2,078,459.62	
	5,646,866.00			5,646,866.00

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1959

REVENUES				
	Adjusted Tax Levy Estimate		Actual Receipts	
PARKMAN FUND.....	\$175,000.00			\$175,000 00
FUNDING LOAN — ACTS OF 1957.....	1,556,489.96			1,556,489.96
MISCELLANEOUS REVENUES:				
Employers' Compensation-State Withholding Tax.....				3,493.44
Interest on Sumner Tunnel Receipts.....				65,682.60
Reimbursement for Loss of Taxes on State-Owned Lands Town of Brookline.....	218,160.36			218,160.36
Taxes from Commonwealth of Massachusetts.....				2,590.72
Taxes Chapter 59, Section 5A.....				22,698.35
Taxes from Sales of Foreclosed Property.....				2,621.04
				20,028.59
TRANSFERS FROM OTHER FUNDS:				
Parking Meter Fees.....	40,527.95			40,527.95
Sales of City Property.....	112,300.00			112,300.00
Sumner Traffic Tunnel Receipts, Part I.....	1,000,000.00			1,000,000.00
Unliquidated Reserves.....	46,648.87			46,648.87
Total.....	<u>\$191,344,342.15</u>			<u>\$192,475,342.42</u>
Actual Maintenance Receipts.....			\$192,475,342.42	
Income and Credits Utilized in the Tax Levy.....			191,344,342.15	
Excess of Actual Receipts over Estimated.....				\$1,131,000.27
Tax Levy Appropriation and Warrants.....			\$191,344,342.15	
Actual Expenditures.....			188,312,699.30	
Unexpended Balances.....				3,031,642.85
Operating Surplus — 1959.....				<u>\$4,162,643.12</u>

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1959

EXPENDITURES

	Adjusted Tax Levy Estimate		Actual Payments	
STATE ASSESSMENTS:				
Actual Expenditures.....			\$67,324.33	
Less: — Reserve for Overestimate 1958.....			737.46	
			\$66,586.87	
Less: — Reserve for Underestimate 1959.....	\$66,542.77		44.10	\$66,542.77
METROPOLITAN DISTRICT ASSESSMENTS:				
Actual Expenditures.....			\$2,274,829.95	
Less: — Reserve for Overestimate 1958.....			233,368.62	
			\$2,041,461.33	
Add: — Reserve for Overestimate 1959.....	2,249,720.37		208,259.04	2,249,720.37
METROPOLITAN TRANSIT AUTHORITY DEFICITS:				
Actual Expenditures.....			\$10,891,466.40	
Add: — Reserve for Underestimate 1958.....			154,196.06	
			\$11,045,662.46	
Less: — Reserve for Underestimate 1959.....	10,878,301.33		167,361.13	10,878,301.33
FUNDING LOAN, CHAPTER 717, ACTS OF 1957.....	1,556,489.96*			
TRANSFERS FROM SPECIAL FUNDS:				
Unliquidated Reserves.....	46,648.87			
Total.....	\$191,344,342.15			\$188,312,699.30
<hr/>				
Accumulated Deficit — January 1, 1959.....				\$7,041,981.15
Deduct: — Operating Surplus — 1959.....				4,162,643.12
Accumulated Deficit — December 31, 1959.....				\$2,879,338.03
<hr/>				
*Overlay Deficits.....				\$1,556,489.96

EXHIBIT B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1959

DEPARTMENT OR ACTIVITY	Balances from 1958	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government	\$80,442.13	\$189.95	\$5,786,408.00	
Legislative and Executive:				
Mayor, Office Expenses			131,628.00	
Conventions and Entertainment of Distinguished Guests			85,000.00	
Public Celebrations		189.95	120,000.00	
U. S. Bond Allotment Plan			22,900.00	
Civic Improvement Committee			11,900.00	
City Council			141,640.00	
City Council Proceedings			20,000.00	
Elections:				
Election Department			424,235.00	
Finance:				
Auditing Department			386,698.00	
Assessing Department			715,920.00	
Equalization Survey	39,944.58		150,000.00	
Treasury Department:				
Collecting Division			275,197.00	
Treasury Division			261,839.00	
Board of Commissioners of Sinking Fund			2,650.00	
Administrative Services:				
Administrative Services Department:				
Administrative Division			45,993.00	
Personnel Division			51,514.00	
Purchasing Division			148,602.00	
Budget Division			59,990.00	
Purchasing Division, Printing Section			686,470.00	
Purchasing Division, Printing Section, Office Supplies Account			13,000.00	
Art Commission			6,037.00	
Complaints Division			9,104.00	
Law:				
Law Department			375,066.00	
Recording and Reporting:				
City Clerk Department			88,750.00	
Preservation and Care of Old Records and Papers and Purchase of Historical Documents	528.09			
City Documents			39,000.00	
Planning:				
City Planning Board	180.00		242,680.00	
Board of Zoning Adjustment			2,610.00	
Zoning Commission			2,500.00	
Rezoning Study	700.00			
General Government Buildings:				
Real Property Department:				
Real Property Division	3,681.98		106,205.00	
Buildings Division	23,195.40		947,980.00	
Market Division			34,350.00	
Auditorium Commission	11,816.45			
Miscellaneous General Government:				
Boston Retirement Board			9,752.00	
State-Boston Retirement System Expense Fund			107,198.00	
Finance Commission	395.63		60,000.00	
Public Safety	128,759.88		33,764,551.00	
Police:				
Police Department			18,597,197.00	
Fire:				
Fire Department	39,374.19		13,215,944.00	
Protective Inspection and Regulation:				
Building:				
Building Department			699,835.00	
Board of Appeal			31,404.00	
Board of Examiners			9,079.00	
Beacon Hill Architectural Commission			1,100.00	
Demolition or Restoration of Abandoned Properties	71,275.84		225,000.00	
Unsafe Buildings, Securing, Removing, etc.	5,109.85			

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDSSUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1960
\$297,112.77	\$19,677.59	\$6,144,475.26	\$6,002,564.30	\$116,505.34	\$25,405.62
12,713.61		144,341.61	144,341.61		
317.00	9,734.55	75,582.45	71,343.07	4,239.38	
2,203.55		122,393.50	112,708.51		9,684.99
1,265.00		24,165.00	23,454.13	710.87	
322.01		12,222.01	12,222.01		
2,265.00		143,905.00	143,393.64	511.36	
3,646.16		23,646.16	23,229.50	416.66	
7,125.00	1,582.11	429,777.89	422,362.08	7,415.81	
10,930.00		397,628.00	394,443.25	3,184.75	
23,275.00		739,195.00	716,272.23	22,922.77	
		189,944.58	151,164.15	36,505.43	2,275.00
25,233.75		300,430.75	300,430.75		
19,836.00	6,311.75	275,363.25	271,416.23	3,947.02	
		2,650.00	2,624.96	25.04	
1,447.38	205.86	47,234.52	47,234.52		
1,901.00	842.32	52,572.68	51,939.26	633.42	
4,500.00	1.00	153,101.00	148,887.99	4,213.01	
3,429.40		63,419.40	63,397.72	21.68	
38,100.00		724,570.00	720,265.29	4,304.71	
307.57		13,307.57	11,824.64	1,482.93	
		6,037.00	5,961.62	75.38	
571.40		9,675.40	9,632.38	43.02	
9,345.00		384,411.00	369,595.32	14,815.68	
2,535.00		91,285.00	88,500.12	2,784.88	
		528.09			528.09
5,696.91		44,696.91	44,696.91		
6,495.00		249,355.00	248,232.15	1,122.85	
		2,610.00	1,916.16	693.84	
		2,500.00			2,500.00
		700.00	600.65		99.35
32,031.52		141,918.50	141,918.50		
76,865.51	1,000.00	1,047,040.91	1,044,268.44		2,772.47
1,110.00		35,460.00	35,300.88	159.12	
		11,816.45	4,270.73		7,545.72
3,645.00		13,397.00	9,546.81	3,850.19	
		107,198.00	107,198.00		
		60,395.63	57,970.09	2,425.54	
143,642.95	320.00	34,036,633.83	33,755,077.59	235,907.46	45,648.78
64,567.95		18,661,764.95	18,522,659.32	139,105.63	
20,910.00		13,276,228.19	13,198,803.83	64,540.39	12,883.97
21,857.00	320.00	721,372.00	714,947.71	6,424.29	
475.00		31,879.00	31,590.77	288.23	
478.00		9,557.00	9,550.90	6.10	
		1,100.00	1,009.03	90.97	
		296,275.84	281,620.88		14,654.96
		5,109.85			5,109.85

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Balances from 1958	Credits		Loans
		Revenue Received	Appropriations	
<i>Public Safety (Concluded)</i>				
Military and Civilian Defense:				
Civil Defense Activities			\$73,238.00	
Other:				
Boston Traffic Department	\$13,000.00		787,060.00	
Licensing Board			124,694.00	
<i>Public Works</i>	577,630.55		10,502,132.00	
Public Works Department:				
Highways and Roadways:				
Bridge Service	51,956.80		680,609.00	
Paving Service	63,250.89		1,534,530.00	
Highway Program, Chap. 718, Acts of 1956	333,508.77			
Survey Division			98,550.00	
Street Lighting:				
Lighting Service	10,316.80		1,786,020.00	
Sewers and Sewage Disposal:				
Sewer Service	61,566.90		730,444.00	
Sanitation:				
Sanitary Service	4,235.00		5,006,200.00	
Other:				
Central Office			69,149.00	
Automotive Division	52,795.39		596,630.00	
<i>Health</i>	7,951.45		2,052,599.00	
Health Department:				
Health Division	3,623.50		1,793,161.00	
Registry Division	3,200.00		170,058.00	
Weights and Measures Division			89,380.00	
Unsafe Buildings, Securing, Removing, etc.	1,127.95			
<i>Hospitals</i>	91,682.06		19,807,020.00	
Hospital Department:				
Hospital Division	48,771.18		15,076,200.00	
Sanatorium Division	36,771.78		2,226,220.00	
Long Island Hospital Division	6,139.10		2,504,600.00	
<i>Public Welfare</i>	8,974.50		27,558,914.00	
Welfare Department:				
Central Office	8,974.50		25,092,195.00	
Temporary Home			52,728.00	
Aid To Needy Veterans:				
Veterans' Services Department			2,386,682.00	
Veterans' Graves Registration			27,309.00	
<i>Libraries</i>	659.21		3,226,477.00	
Library Department	659.21		3,226,477.00	
<i>Parks and Recreation</i>	325,740.74	\$175,000.00	3,510,398.00	
Parks and Recreation Department	325,740.74	75,000.00	3,510,398.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		100,000.00		
<i>Miscellaneous</i>	634,800.06		8,024,731.00	
Executions of Court, Damage Claims and Reimbursements			500,000.00	
Workmen's Compensation Service			41,085.00	
Workmen's Compensation			200,000.00	
City Record, Publication of			56,370.00	
Governmental Center Study	89,362.95			
Pensions and Annuities			5,135,000.00	
Snow Removal	57,671.13		360,000.00	
Federal Public Health Program			3,276.00	
Construction of Buildings and Original Equipment and Furnishings Thereof	282,124.69			
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	58,187.45			
Reserve Fund			150,000.00	
Boston Redevelopment Authority			76,000.00	
Departmental Equipment	147,453.84			
Compensation Plan Amendments — City			1,503,000.00	
Totals — City Budget	\$1,856,640.58	\$175,189.95	\$114,233,230.00	

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1960
\$1,740.00		\$74,978.00	\$72,348.53	\$2,629.47	
31,875.00		831,935.00	799,162.32	19,772.68	\$13,000.00
1,740.00		126,434.00	123,384.30	3,049.70	
246,835.40	\$31,085.40	11,295,512.55	10,760,081.08	242,220.88	293,210.59
23,000.00		755,565.80	741,392.09	2,747.93	11,425.78
51,000.00	28,085.40	1,620,695.49	1,432,122.24	49,080.94	139,492.31
		333,508.77	243,544.49		89,964.28
6,000.00		104,550.00	103,294.51	1,255.49	
29,235.40		1,825,572.20	1,820,437.62		5,134.58
26,000.00	3,000.00	815,010.90	779,429.52	12,925.47	22,655.91
92,000.00		5,102,435.00	4,936,951.72	140,945.55	24,537.73
1,600.00		70,749.00	67,391.17	3,357.83	
18,000.00		667,425.39	635,517.72	31,907.67	
60,889.76		2,121,440.21	2,096,876.10	9,249.70	15,314.41
52,494.76		1,849,279.26	1,846,731.26		2,548.00
5,545.00		178,803.00	158,885.58	7,452.81	12,464.61
2,850.00		92,230.00	90,433.11	1,796.89	
		1,127.95	826.15		301.80
687,795.00	40,000.00	20,546,497.06	20,174,540.67	201,196.56	170,759.83
535,800.00		15,660,771.18	15,483,693.64	96,276.25	80,801.29
76,280.00	40,000.00	2,299,271.78	2,161,852.90	62,847.40	74,571.48
75,715.00		2,586,454.10	2,528,994.13	42,072.91	15,387.06
130,123.00	5,400.00	27,692,611.50	27,452,057.93	239,003.57	1,550.00
110,880.00	5,400.00	25,206,649.50	24,998,161.13	206,938.37	1,550.00
7,140.00		59,868.00	57,866.97	2,001.03	
11,562.00		2,398,244.00	2,368,179.83	30,064.17	
541.00		27,850.00	27,850.00		
93,236.32		3,320,372.53	3,319,772.53		600.00
93,236.32		3,320,372.53	3,319,772.53		600.00
326,800.00		4,337,938.74	4,022,111.57	30,157.82	285,669.35
326,800.00		4,237,938.74	3,922,111.57	30,157.82	285,669.35
		100,000.00	100,000.00		
234,581.00	1,652,480.00	7,241,632.06	6,894,845.87	13,851.75	332,934.44
		500,000.00	498,768.26	1,231.74	
1,265.00		42,350.00	41,881.81	468.19	
25,000.00		225,000.00	223,029.32	1,970.68	
316.00		56,686.00	55,533.31	1,152.69	
		89,362.95	86,995.50		2,367.45
25,000.00		5,160,000.00	5,154,340.85	5,659.15	
		417,671.13	382,388.82		35,282.31
		3,276.00	426.70	2,849.30	
		282,124.69	2,524.52		279,600.17
		58,187.45	58,187.45		
	149,480.00	520.00		520.00	
183,000.00		259,000.00	259,000.00		
		147,453.84	131,769.33		15,684.51
	1,503,000.00				
\$2,221,016.20	\$1,748,962.99	\$116,737,113.74	\$114,477,927.64	\$1,088,093.08	\$1,171,093.02

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDSSUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Balances from 1958	Credits		Loans
		Revenue Received	Appropriations	
SCHOOL BUDGET				
School Committee				
Administration			\$715,159.00	
General Administration				
Business Administration				
Educational Administration				
Instruction			24,467,795.00	
Educational Direction and Supervision				
Elementary Schools				
Junior High Schools				
Latin and Day High Schools				
Special Education				
Physical Education				
Evening and Summer Schools				
Stores and Other Expenditures				
Attendance and Health Services			965,919.00	
Supervisors of Attendance				
Schools Physicians and Nurses				
Medical Aids				
Pupil Transportation Services			99,297.00	
Operation of Plant			4,084,776.00	
Office of Schoolhouse Custodian				
Custodians				
Heat for Buildings				
Utilities, Except Heat for Buildings				
Supplies, Except Utilities				
Supply Room				
Maintenance of Plant			138,050.00	
Fixed Charges			821,316.00	
Pensions to Teachers	\$2,056.36	\$347,069.68		
Food Services (Deficit Appropriation)			124,000.00	
Community Services			101,850.00	
School Lunches, Chapter 417, Acts of 1950		1,401,295.70		
Income — Physical Education	36,442.86	33,992.10		
National Defense Education Grant		19,866.15		
Purchase of Trade and Industrial Equipment	51.33			
Unliquidated Reserve — 1958	3,600.00			
Unliquidated Reserve — 1959		412.00		
Totals — School Committee	\$42,150.55	\$1,802,635.63	\$31,518,162.00	
Department of School Buildings				
Alterations, Repairs, Furniture and Fixtures	\$620,102.20		\$2,000,000.00	
Administration Expenses — Salaries			370,000.00	
Administration Expenses — Office Expenses			30,000.00	
Alterations, Furniture and Equipment for Special Educational Needs	555,847.89		1,000,000.00	
General Alterations and Repairs	64,254.31		582,800.00	
Pensions and Annuities			16,600.00	
Workmen's Compensation			600.00	
Land and Buildings for Schools	302,048.04		104,000.00	
Administrative Expenses — Salaries			96,000.00	
Rent of Hired Accommodations			8,000.00	
Land and Buildings for Schools	297,035.97			
Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof	5,012.07			
Unliquidated Reserve — 1959 School Buildings		108,300.00		
Totals — Department of School Buildings	\$922,150.24	\$108,300.00	\$2,104,000.00	
Grand Totals — School Budget	\$964,300.79	\$1,910,935.63	\$33,622,162.00	

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDSSUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Available for Appropriation in 1960	Carried Forward to 1960
\$900.00	\$5,000.00	\$711,059.00	\$707,947.58	\$3,111.42	
			120,921.33		
			241,512.31		
			345,513.94		
		24,467,795.00	24,424,496.71	43,298.29	
			1,005,714.47		
			10,625,364.86		
			2,352,570.28		
			6,078,916.17		
			3,451,205.80		
			709,193.58		
			200,730.88		
			800.67		
		965,919.00	961,519.76	4,399.24	
			247,213.75		
			683,880.41		
			30,425.60		
	11,800.00	87,497.00	86,125.16	1,371.84	
	54,900.00	4,029,876.00	3,960,750.03	69,125.97	
			56,258.30		
			2,583,270.51		
			557,191.35		
			498,493.45		
			136,091.12		
			129,445.30		
	21,000.00	117,050.00	114,509.80	2,540.20	
4,800.00	20,000.00	806,116.00	805,320.87	795.13	
		349,126.04	347,100.37		\$2,025.67
74,000.00		198,000.00	197,500.00	500.00	
33,000.00		134,850.00	129,973.31	4,876.69	
		1,401,295.70	1,387,814.43		13,481.27
		70,434.96	53,841.02		16,593.94
		19,866.15	19,329.73		536.42
		51.33			51.33
		3,600.00	1,946.82	1,653.18	
		412.00			412.00
\$112,700.00	\$112,700.00	\$33,362,948.18	\$33,198,175.59	\$131,671.96	\$33,100.63
\$518,767.43	\$518,767.43	\$2,620,102.20	\$1,433,129.71	\$127,868.37	\$1,059,104.12
		370,000.00	301,088.37	68,911.63	
		30,000.00	25,791.31	4,208.69	
	518,767.43	1,037,080.46	87,098.11	26,058.93	923,923.42
518,767.43		1,165,821.74	1,002,640.64	28,000.40	135,180.70
		16,600.00	16,511.28	88.72	
		600.00		600.00	
2,300.00		408,348.04	335,466.81	282.20	72,599.03
		96,000.00	96,000.00		
		8,000.00	7,717.80	282.20	
2,300.00		299,335.97	231,749.01		67,586.96
		5,012.07			5,012.07
		108,300.00			108,300.00
\$521,067.43	\$518,767.43	\$3,136,750.24	\$1,768,596.52	\$128,150.57	\$1,240,003.15
\$633,767.43	\$631,467.43	\$36,499,698.42	\$34,966,772.11	\$259,822.53	\$1,273,103.78

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDSSUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Balances from 1958	Credits		Loans
		Revenue Received	Appropriations	
COUNTY BUDGET				
General Government			\$1,453,952.00	
Recording and Reporting:				
Registry of Deeds			450,226.00	
General Government Buildings:				
Court House Custodian			712,109.00	
County Buildings			174,555.00	
Compensation Plan Amendment — County			117,062.00	
Correction	\$139,471.96		1,711,459.00	
Correctional Institutions:				
Jail			486,245.00	
Penal Institutions Department:				
Central Office			86,364.00	
House of Correction	18,670.00		1,054,850.00	
Middlesex County Training School			84,000.00	
House of Correction, Construction of Buildings	120,801.96			
Judicial				
Central Courts			3,553,282.00	
Supreme Judicial Court			102,325.00	
Superior Court, Civil Session, General Expenses			119,075.00	
Superior Court, Civil Session, Clerk's Office			954,573.00	
Superior Court, Criminal Session			712,445.00	
Municipal Court, City of Boston			981,193.00	
Boston Juvenile Court			122,463.00	
Probate Court			85,680.00	
Superior Court, Court Officers' Division			392,743.00	
Superior Court, Criminal Session, Probation Department			82,785.00	
District Courts			1,080,316.00	
Municipal Court, Charlestown District			91,961.00	
East Boston District Court			94,328.00	
Municipal Court, South Boston District			91,129.00	
Municipal Court, Dorchester District			150,779.00	
Municipal Court, Roxbury District			357,721.00	
Municipal Court, West Roxbury District			113,337.00	
Municipal Court, Brighton District			73,445.00	
District Court of Chelsea			107,616.00	
Medical Examinations			88,446.00	
Medical Examiner Service, Northern Division			48,141.00	
Medical Examiner Service, Southern Division			30,229.00	
Associate Medical Examiner Service, Northern Division			5,038.00	
Associate Medical Examiner Service, Southern Division			5,038.00	
Other			62,000.00	
Social Law Library			2,000.00	
Mental Illness			60,000.00	
Miscellaneous			195,000.00	
Pensions and Annuities			195,000.00	
Totals — County Budget	\$139,471.96		\$8,144,455.00	

EXHIBIT B-3

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES

FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1960
\$52,397.00	\$143,908.91	\$1,362,440.09	\$1,361,153.87		\$1,286.22
19,143.00	10,990.42	458,378.58	458,378.58		
23,918.00	15,856.49	720,170.51	718,884.29		1,286.22
9,336.00		183,891.00	183,891.00		
	117,062.00				
45,988.87	14,864.32	1,882,055.51	1,802,444.35	\$24,383.65	55,227.51
11,870.87	602.45	497,513.42	497,513.42		
2,693.00	261.87	88,795.13	82,498.65	6,296.48	
17,425.00	14,000.00	1,076,945.00	1,059,818.13	16,225.87	901.00
		84,000.00	82,138.70	1,861.30	
14,000.00		134,801.96	80,475.45		54,326.51
83,148.20	6,316.38	3,630,113.82	3,594,031.24	35,516.33	566.25
1,267.00		103,592.00	98,706.17	4,885.83	
475.00		119,550.00	116,739.25	2,244.50	566.25
43,289.36		997,862.36	997,862.36		
10,454.00		722,899.00	708,969.62	13,929.38	
11,530.00	198.61	992,524.39	990,747.81	1,776.58	
6,847.07		129,310.07	129,310.07		
6,275.77		91,955.77	91,955.77		
	6,117.77	386,625.23	374,916.37	11,708.86	
3,010.00		85,795.00	84,823.82	971.18	
20,552.51	1,654.51	1,099,214.00	1,088,307.76	10,906.24	
1,267.00		93,228.00	91,922.71	1,305.29	
1,984.00	150.39	96,161.61	93,805.71	2,355.90	
1,259.39		92,388.39	92,388.39		
3,234.00		154,013.00	153,026.56	986.44	
7,523.12		365,244.12	363,893.35	1,350.77	
2,593.00		115,930.00	115,467.36	462.64	
950.00	1,504.12	72,890.88	72,683.13	207.75	
1,742.00		109,358.00	105,120.55	4,237.45	
1,742.00		90,188.00	83,103.12	6,990.88	94.00
1,267.00		49,408.00	48,068.77	1,245.23	94.00
475.00		30,704.00	25,815.75	4,888.25	
		5,038.00	4,625.30	412.70	
		5,038.00	4,593.30	444.70	
		62,000.00	58,799.28	3,200.72	
		2,000.00	2,000.00		
		60,000.00	56,799.28	3,200.72	
5,000.00		200,000.00	197,993.18	2,006.82	
5,000.00		200,000.00	197,993.18	2,006.82	
\$208,828.58	\$166,744.12	\$8,326,011.42	\$8,185,832.80	\$83,004.64	\$57,173.98

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Balances from 1958	Credits		Loans
		Revenue Received	Appropriations	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$235,554.60	\$1,195,786.16	\$9,149,734.43	
Redemption of Floating Debt:				
Revenue Anticipation Loans				\$55,000,000.00
Interest Payments:				
City Debt	150,905.43	123,612.50	3,017,363.47	
Refunded Taxes			500,000.00	
Temporary Loans			900,000.00	
Tax Title Loans			5,000.00	
Totals — Debt Requirements	\$386,460.03	\$1,319,398.66	\$13,572,097.90	\$55,000,000.00
STATE ASSESSMENTS				
Miscellaneous State Assessments	\$737.46*		\$66,542.77	
Metropolitan District Assessments	233,368.62*		2,249,720.37	
Metropolitan Transit Authority Assessments	154,196.06†		10,878,301.33	
Totals — State Assessments	\$79,910.02*		\$13,194,564.47	
CONTRIBUTIONS TO RETIREMENT FUNDS				
Boston Retirement System:				
Pension Accumulation Fund		\$202,591.90	\$999,399.00	
State-Boston Retirement System:				
Pension Fund		1,875,867.72	4,644,960.00	
Workmen's Compensation Credit			2,507.00	
Totals — Contributions to Retirement Funds		\$2,078,459.62	\$5,646,866.00	
REFUNDS				
City Activities		\$711.87		
County Activities		4,075.00		
Taxes		5,101,547.53		
Totals — Refunds		\$5,106,334.40		
UNCLASSIFIED				
Accrued Interest on Permanent Loans		\$28,750.00		
Damages by Dogs, Etc.				
Funding Loan, Chapter 717, Acts of 1957	\$5,315,140.98			
Premiums on Permanent Loans		2,856.00		
Premiums on Temporary Loans		777.00		
Unliquidated Reserve — City — 1953				
Unliquidated Reserve — City — 1954				
Unliquidated Reserve — City — 1955				
Unliquidated Reserve — County — 1953				
Unliquidated Reserve — County — 1955				
Welfare Department, Refund Account				
Check Tailings				
Collecting Division, Suspense Account				
Duplicates and Overpayments				
Payroll Tailings				
Unclaimed Money				
Warrants Payable	4,712,872.75	4,486,932.15		
Totals — Unclassified	\$10,028,013.73	\$4,519,315.15		

* Overestimate

† Underestimate

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule B-6)		Total Amounts Available	Total Expenditures (B-2)	Balances	
To	From			Remaining in Treasury	Carried Forward to 1960
\$1,579,028.51		\$12,160,103.70	\$12,160,000.00		\$103.70
		55,000,000.00	55,000,000.00		
28,750.00		3,320,631.40	3,291,881.40		28,750.00
	\$55,000.00	445,000.00	236,400.87	\$208,599.13	
	308,609.72	591,390.28	543,558.87	47,831.41	
		5,000.00	4,024.24	975.76	
\$1,607,778.51	\$363,609.72	\$71,522,125.38	\$71,235,865.38	\$257,406.30	\$28,853.70
		\$67,280.23	\$67,324.33		\$44.10†
		2,483,088.99	2,274,829.95		208,259.04*
		10,724,105.27	10,891,466.40		167,361.13†
		\$13,274,474.49	\$13,233,620.68		\$40,853.81*
		\$1,201,990.90	\$1,201,990.90		
		6,520,827.72	6,520,827.72		
		2,507.00	2,507.00		
		\$7,725,325.62	7,725,325.62		
		\$711.87	\$711.87		
		4,075.00	4,075.00		
		5,101,547.53	5,101,547.53		
		\$5,106,334.40	\$5,106,334.40		
\$29,129.50	\$28,750.00	\$29,129.50	\$29,129.50		
		5,315,140.98		\$1,556,489.96†	\$3,758,651.02
	103.70	2,752.30	2,752.30		
	470.00	307.00	307.00		
14,339.70		14,339.70		14,339.70	
6,828.77		6,828.77		6,828.77	
23,634.80		23,634.80		23,634.80	
173.93		173.93		173.93	
1,671.67		1,671.67		1,671.67	
345,838.29		345,838.29		345,838.29	
41,386.63		41,386.63		41,386.63	
1,380.88		1,380.88		1,380.88	
225,000.00		225,000.00		225,000.00	
70,105.06		70,105.06		70,105.06	
5,129.88		5,129.88		5,129.88	
	328,063.15	8,871,741.75	4,712,872.75		4,158,869.00
\$764,619.11	\$357,386.85	\$14,954,561.14	\$4,745,061.55	\$2,291,979.57	\$7,917,520.02

†Overlay deficits

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS

Summary of Receipts
Fiscal Year Ended December 31, 1959

TAXES:*Current Year's Levy:*

Real Property	\$119,181,996.83	
Personal Property	12,247,517.45	
Motor Vehicle Excise	1,637,545.64	
Poll	121,864.00	
Excise Tax, Foreign Ships	13,333.33	
Reimbursements by State for loss of taxes:		
Land for public institutions	218,160.36	
Housing Projects	610,669.62	
Taxes from State	22,698.35	
Taxes, Town of Brookline	2,590.72	
Taxes, Chap. 59, Sect. 5A	2,621.04	
Taxes on Sale of Foreclosed Property	20,028.59	
		\$134,079,025.93

Prior Years' Levies:

Real Property	\$9,977,269.06	
Personal Property	330,752.80	
Motor Vehicle Excise	2,996,555.56	
Poll	42,830.00	
		13,347,407.42
Paid in Advance of Commitment		550.00

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$286,210.88	
Tax Titles	120,703.23	
Motor Vehicle Excise	78,531.04	
		485,445.15
Tax Titles and Possessions		1,495,936.59
Total Taxes, Interest and Penalties		\$149,408,365.09

LICENSES AND PERMITS:*Use of Streets:*

Boston Traffic Department	\$48,593.00	
Paving Service	173,816.73	
Sewer Service	7,361.01	
		\$229,770.74

Business Licenses and Permits:

Alcoholic Beverages	\$1,506,619.00	
Health:		
Licensing Board	\$112,032.00	
Health Department	35,870.00	
		\$147,902.00
Police and Protective:		
Police Department	\$62,280.00	
Pedlers' Licenses issued by State	5,225.00	
Health Department	3,228.00	
Pedlers' Licenses — County of Suffolk	423.00	
		\$71,156.00
Amusements:		
Mayor's Office	\$67,334.38	
Licensing Board	98,315.25	
City Clerk	6,345.00	
		\$171,994.63

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDSSUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1959

Professional and Occupational:

Board of Examiners	\$8,447.00
Licensing Board	3,633.00
Police	1,010.00
	<hr/>
	\$13,090.00

\$1,910,761.63

Non-Business Licenses and Permits:

Animal:

School Department	\$29,129.50
-----------------------------	-------------

Marriage:

Health Department, Registry Division	14,873.25
------------------------------------------------	-----------

Building Structure and Equipment:

Building Department	323,098.49
Beacon Hill Architectural Commission	300.00
	<hr/>
	\$367,401.24

All Other:

Fire Department	\$240,071.73
Police Department	5,455.00
	<hr/>
	\$245,526.73

612,927.97

Total Licenses and Permits	\$2,753,460.34
--------------------------------------	----------------

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session	\$342,912.00
Roxbury District Court	91,123.61
Superior Court, Criminal Session	25,707.67
South Boston District Court	29,030.68
Charlestown District Court	17,882.02
Dorchester District Court	30,328.94
West Roxbury District Court	22,882.85
East Boston District Court	14,579.64
Chelsea District Court	17,859.07
Brighton District Court	36,969.18
	<hr/>

\$629,275.66

Forfeited Recognizances:

Municipal Court, Criminal Session	\$650.00
East Boston District Court	31.00
South Boston District Court	245.00
Roxbury District Court	75.00
Charlestown District Court	148.33
Dorchester District Court	270.00
	<hr/>

1,419.33

Total Fines, Forfeits and Penalties	\$630,694.99
-----------------------------------------------	--------------

REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Real Property Department, Property Division	\$731,502.74
Real Property Department, Buildings Division	31,252.52
Paving Service	10,304.50
Sewer Service	710.00
	<hr/>

\$773,769.76

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1959

Interest and Premiums:

Premiums on Permanent Loans	\$2,856.00	
Accrued Interest on Loans Negotiated	28,750.00	
Premiums on Temporary Loans	777.00	
	<u> </u>	\$32,383.00

Total Revenues from Use of Property and Money		\$806,152.76
---------------------------------------------------------	--	--------------

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$9,134,094.37	
Corporation Taxes	6,491,294.70	
	<u> </u>	\$15,625,389.07

State Grants in Aid:

For Charities and Relief:

Welfare Department	\$13,979,322.02	
Department of Veterans' Services	732,287.72	
	<u> </u>	\$14,711,609.74

For School Purposes:

School Department	\$765,077.71	
Pensions to Teachers	2,330,529.30	
Reimbursement and Aid, Construction of School Projects	108,188.01	
	<u> </u>	\$3,203,795.02

For Public Health:

Hospital Department, Sanatorium Division	\$125,323.57	
----------------------------------------------------	--------------	--

All Other:

Meal Tax	\$621,034.00	
Real Property Department, Buildings Division	10,000.00	
Suffolk County Court House	216,423.47	
	<u> </u>	\$847,457.47
		18,888,185.80

Grants from Federal Government:

For School Purposes:

School Department	96,158.96	
-----------------------------	-----------	--

Revenue from Private Sources:

Donations:

School Department	\$539.14	
Public Celebrations	189.95	
	<u> </u>	729.09

Unclaimed Money and Property:

Police Department	4,422.58	
-----------------------------	----------	--

Total Revenue from Other Agencies		\$34,614,885.50
---------------------------------------------	--	-----------------

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1959

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$194,796.74
City Clerk Department	66,852.30
Land Court	23,377.35
	<hr/>
	\$285,026.39

Court Costs, Fees and Charges:

Municipal Civil Court	\$53,801.44
Superior Civil Court	86,548.93
Supreme Judicial Court	1,762.50
Superior Criminal Court	10,310.80
Probate Court	357.10
Municipal Court, Roxbury District	250.00
Boston Juvenile Court	75.00
Reimbursement for Service of Justices Acts of 1956	9,811.50
	<hr/>
	\$162,917.27

All Other:

Land Court Cases	\$5,195.34
Mental Illness	2,826.60
City Clerk Department	2,301.61
Real Property Department, Buildings Division	2,219.31
Election Department	1,061.00
Board of Zoning Adjustment	288.06
Health Department, Health Division	5,905.82
Public Works Department — Central Office	1,386.00
Treasury Department	58.50
Licensing Board	21.30
Treasury Department, Collecting Division	12,690.85
City Planning Board	125.49
Auditing Department	1,086.26
Telephone Refunds and Commissions—Var- ious Courts	1,476.60
Workmen's Compensation	56.25
Boston Traffic Department	140.00
Administrative Services Department, Pur- chasing Division	7,291.55
Administrative Services Department, Pur- chasing Division, Printing Section	7,885.56
Assessing Department	17,754.50
City Council	81.25
Boston Retirement Board	4.00
	<hr/>
	\$69,855.85

\$517,799.51

Safety:

Health Department, Weights and Measures Division	\$24,464.80
Police Department	43,665.32
Fire Department	28,246.84
Board of Appeal	4,335.00
	<hr/>

100,711.96

Highways:

Bridge Service	\$2,202.24
Paving Service	93.11
Sidewalk Assessments	7,961.50
Boston Traffic Department	5,536.36
Survey Division	240.00
	<hr/>

16,033.21

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1959

Sanitation:

Sewer Service	\$19,478.00	
Sanitary Service	3,636.49	
	<hr/>	\$23,114.49

Health:

Registry Division		75,220.99
-----------------------------	--	-----------

Hospitals:

Hospital Fees:

Hospital Department, Hospital Division .	\$3,644,699.77	
Health Department, Health Division . .	6,280.52	
	<hr/>	\$3,650,980.29

All Other:

Hospital Department, Hospital Division .	\$178,355.51	
Hospital Department, Sanatorium Division .	28,355.23	
	<hr/>	\$206,710.74
		<hr/>
		3,857,691.03

Charities:

Welfare Department	\$345,838.29	
Hospital Department, Long Island Hospital Division	1,469,925.73	
	<hr/>	1,815,764.02

Correction:

House of Correction	\$4,788.84	
Jail	10,531.70	
	<hr/>	15,320.54

Schools:

School Department	\$516,876.33	
Department of School Buildings	3,424.98	
School Committee, School Lunches, etc.	1,435,287.80	
Unliquidated Reserve, School	108,712.00	
	<hr/>	2,064,301.11

<i>Libraries</i>		110,173.61
----------------------------	--	------------

Recreation:

Admission and Use Fees:

Parks and Recreation Department . .	\$38,696.36	
-------------------------------------	-------------	--

Golf Fees:

Parks and Recreation Department . .	76,502.50	
-------------------------------------	-----------	--

All Other:

Parks and Recreation Department . .	7,279.12	
	<hr/>	122,477.98

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1959

Miscellaneous:

Administrative Services Department, Purchasing Division, Printing Section	\$467,731.91	
Markets	115,782.28	
City Record	18,654.79	
Administrative Services Department, Purchasing Division, Office Supplies Account	12,096.89	
Reimbursement for Abatements to Paraplegics	16,100.70	
Conscience Fund	474.90	
Interest on Special Assessments	670.55	
Pensions and Annuities	2,907.12	
Public Works Department, Automotive Division	96.64	
Demolition of Dilapidated and Abandoned Structures	21,355.22	
Paving Service	37,560.45	
Public Improvement Commission, General Revenue	5,346.82	
State Withholding Tax, Employers' Compensation	3,493.44	
Interest on Sumner Traffic Tunnel Receipts	65,682.60	
		<u>\$767,954.31</u>

Total Service Charges for Current Services	\$9,486,562.76
------------------------------------------------------	----------------

LOANS:

Tax and Revenue Anticipation:

Temporary	55,000,000.00
---------------------	---------------

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$1,319,398.66
-----------------------------------	----------------

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$175,000.00	
Permanent School Pension Fund	95,000.00	
		<u>270,000.00</u>

Total Contributions and Transfers from Other Funds	1,589,398.66
--------------------------------------------------------------	--------------

Total General Revenue Receipts	<u>\$254,289,520.10</u>
------------------------------------------	-------------------------

RECAPITULATION

Taxes, Interest and Penalties	\$149,408,365.09
Licenses and Permits	2,753,460.34
Fines, Forfeits and Penalties	630,694.99
Revenues from Use of Property and Money	806,152.76
Revenues from Other Agencies	34,614,885.50
Service Charges for Current Services	9,486,562.76
Loans	55,000,000.00
Contributions and Transfers from Other Funds	1,589,398.66
	<u>\$254,289,520.10</u>

SCHEDULE B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
<i>General Government</i>	\$6,002,564.30	\$4,382,048.09
Legislative and Executive:		
Mayor, Office Expenses	144,341.61	105,705.49
1. Executive	65,294.35	28,092.35
2. Administrative and General Services	58,550.70	58,394.94
3. Regulation and Issuance of Amusement Licenses	20,496.56	19,218.20
Conventions and Entertainment of Distinguished Guests	71,343.07	9,533.60
Public Celebrations	112,708.51	20,838.90
U. S. Bond Allotment Plan	23,454.13	23,155.73
Civic Improvement Committee	12,222.01	11,475.62
City Council	143,393.64	129,039.28
1. Considerations and Adoption of Legislative Measures	52,744.85	44,999.28
2. Administrative and General Services	90,648.79	84,040.00
City Council Proceedings	23,229.50	
1. Recording, Indexing and Printing of City Council Meetings	23,229.50	
Elections:		
Election Department	422,362.08	316,724.20
1. Administrative and General Services	155,028.25	154,813.25
2. Conduct of Elections, Including Registration of Voters, Preparation of Voting Lists, and Checking Nominations	219,377.55	125,571.05
3. Care and Maintenance of Voting Machines	47,956.28	36,339.90
Finance:		
Auditing Department	394,443.25	343,043.40
1. Administrative and General Accounting Services	110,113.59	104,835.75
2. Control of Budgetary Accounts	51,423.59	49,312.83
3. Pre-Audit and Processing of Invoices and Special Drafts	68,220.53	67,453.34
4. Pre-Audit and Processing Payrolls	164,685.54	121,441.48
Assessing Department	716,272.23	650,078.47
1. Administrative and General Services	92,338.47	87,284.16
2. Assessment of Real and Personal Property	411,232.31	408,471.43
3. Motor Vehicle Tax Assessment and Adjustment	16,634.15	15,092.55
4. Review and Determinations of Assessment Appeals	69,037.52	48,068.82
5. Preparation of Tax Bills and Collector's Commitments	127,029.78	91,161.51
Equalization Survey	151,164.15	78,457.20
Treasury Department:		
Collecting Division	300,430.75	230,456.42
1. Administrative and General Services	36,339.57	34,491.84
2. Collection of Taxes, Assessments and Other Claims	243,545.89	187,347.35
3. Establishing Tax Titles on Real Estate	20,545.29	8,617.23
Treasury Division	271,416.23	188,220.02
1. Administrative Accounting and General Services	114,012.34	91,119.22
2. Payment of City and County Employees	96,322.10	77,571.20
3. Payment of Other City and County Obligations	8,703.85	8,690.35
4. Control of Tax Title Properties	52,377.94	10,839.25
Board of Commissioners of Sinking Funds	2,624.96	2,199.96
1. Supervising Investment of Sinking Funds	2,624.96	2,199.96

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$836,931.46	\$292,266.51	\$450,437.62	\$14,388.52	\$26,492.10		
6,788.94	6,740.99	25,050.19	56.00			
5,729.24	6,713.07	24,703.69	56.00			
155.76						
903.94	27.92	346.50				
14.00		61,795.47				
	1.00	91,868.61				
118.40	140.00	40.00				
131.30	221.64	393.45				
9,726.92	3,845.23	259.05	523.16			
7,740.97	4.60					
1,985.95	3,840.63	259.05	523.16			
23,229.50						
23,229.50						
91,964.00	9,887.88	3,491.00	295.00			
15.00	200.00					
82,318.17	7,918.33	3,275.00	295.00			
9,630.83	1,769.55	216.00				
11,461.87	14,898.37	23,809.14	1,230.47			
1,008.61	3,441.21	741.00	87.02			
610.50	1,500.26					
71.07	696.12					
9,771.69	9,260.78	23,068.14	1,143.45			
44,098.07	17,424.57	2,040.00	2,631.12			
931.66	1,437.03	231.50	2,454.12			
1,454.25	946.63	200.00	160.00			
580.25	957.35	4.00				
19,996.50	941.70	13.50	17.00			
21,135.41	13,141.86	1,591.00				
70,065.04	1,548.65		1,093.26			
13,513.19	48,827.90	6,571.81	1,061.43			
16.20	242.60	1,457.50	131.43			
1,842.75	48,431.48	5,074.31	850.00			
11,654.24	153.82	40.00	80.00			
24,451.45	15,177.14	43,477.12	90.50			
1,350.65	14,435.28	7,016.69	90.50			
18,750.90						
	13.50					
4,349.90	728.36	36,460.43				
	275.00	150.00				
	275.00	150.00				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Administrative Services:		
Administrative Services Department:		
Administrative Division	\$47,234.52	\$45,516.47
1. Supervision and Conduct of Departmental Surveys and Studies	47,234.52	45,516.47
Personnel Division	51,939.26	51,149.13
1. Maintenance of Personnel Records and Controls	51,939.26	51,149.13
Purchasing Division	148,887.99	136,886.73
1. Administrative and General Services	44,938.50	43,757.23
2. Procurement of Supplies, Materials and Equipment	98,823.01	88,732.10
3. Repair and Servicing of Office Equipment and Surplus Property	5,126.48	4,397.40
Budget Division	63,397.72	61,438.32
1. Review and Analysis of Budgetary Needs and Require- ments	63,397.72	61,438.32
Purchasing Division, Printing Section	720,265.29	543,446.17
1. Administrative and General Services	75,175.59	47,734.53
2. Preparation of Type and Plates	224,497.23	219,824.43
3. Production of Printed Matter	133,559.48	129,172.71
4. Procurement of Materials and Services Involved in Production	143,327.93	16,212.75
5. Addressograph Section	143,705.06	130,501.75
Purchasing Division, Printing Section, Office Supplies Account	11,824.64	
Art Commission	5,961.62	1,032.00
1. Custody and Care of Works of Art	5,961.62	1,032.00
Complaints Division	9,632.38	9,211.10
1. Processing of Complaints	9,632.38	9,211.10
Law:		
Law Department	369,595.32	319,537.87
1. Administration and General Services	92,072.64	84,170.17
2. Counseling and Miscellaneous Litigation Division	67,655.81	64,818.00
3. General Trial Division	118,819.37	96,336.31
4. Collection Division	91,047.50	74,213.39
Recording and Reporting:		
City Clerk Department	88,500.12	81,677.58
1. Administrative and General Services	31,915.22	26,232.52
2. Recording, Filing of Legal Documents, and Issuance of Licenses	56,584.90	55,445.06
City Documents	44,696.91	
1. Printing and Binding of City Documents	44,696.91	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$539.54	\$1,086.41	\$48.00	\$44.10			
539.54	1,086.41	48.00	44.10			
81.00	592.54	36.00	80.59			
81.00	592.54	36.00	80.59			
5,508.09	4,331.77	985.50	1,175.90			
455.85	701.42	24.00				
4,605.70	3,347.81	961.50	1,175.90			
446.54	282.54					
976.81	972.59	10.00				
976.81	972.59	10.00				
84,962.49	90,532.83	641.98	681.82			
19,131.37	7,226.09	515.00	568.60			
3,645.03	1,001.29	26.48				
2,439.93	1,881.34	65.50				
51,899.45	75,215.73					
7,846.71	5,208.38	35.00	113.22			
	11,824.64					
4,924.62	5.00					
4,924.62	5.00					
8.25	413.03					
8.25	413.03					
43,320.18	3,630.98	1,538.00	1,568.29			
5,280.13	774.15	853.00	995.19			
2,050.68	787.13					
20,949.44	1,114.41	206.36	212.85			
15,039.93	955.29	478.64	360.25			
4,826.75	1,673.29	179.00	143.50			
4,467.00	913.20	159.00	143.50			
359.75	760.09	20.00				
44,696.91						
44,696.91						

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Planning:		
City Planning Board	\$248,232.15	\$224,902.96
1. Administrative and General Services	228,780.73	224,902.96
2. Preparation and Development of Plans and Progress	19,451.42	
Board of Zoning Adjustment	1,916.16	454.40
1. Determination of Petitions for Adjustment of Zone Boundaries	1,916.16	454.40
Rezoning Study	600.65	
General Government Buildings:		
Real Property Department:		
Real Property Division	141,918.50	77,914.51
1. Administrative and General Services	45,764.95	43,714.78
2. Care and Disposal of Foreclosed Real Estate and Surplus Property	78,950.50	34,199.73
3. Maintenance of Parking Facilities, Local Communities	17,203.05	
Buildings Division	1,044,268.44	629,248.55
1. Administrative and General Services	49,109.41	44,862.65
2. Care, Operation, and Maintenance of City Hall and City Hall Annex	470,145.48	284,283.68
3. Care, Operation, and Maintenance of Other City-owned Buildings	499,840.49	300,102.22
4. Providing Facilities for Use of the Organized Militia	25,173.06	
Market Division	35,300.88	32,857.96
1. Operation of a Market Facility	35,300.88	32,857.96
Auditorium Commission	4,270.73	2,695.80
Miscellaneous General Government:		
Boston Retirement Board	9,546.81	8,341.55
1. Administrative and General Services	5,567.60	4,362.34
2. Maintenance of Retirement Systems	3,979.21	3,979.21
State-Boston Retirement System Expense Fund	107,198.00	
Finance Commission	57,970.09	46,808.70
1. Administrative and General Services	32,565.38	22,625.58
2. Investigation and Research	25,404.71	24,183.12
<i>Public Safety</i>	33,755,077.59	31,161,940.16
Police:		
Police Department	18,522,659.32	17,399,491.15
1. Administrative and General Services	331,693.03	247,705.65
2. Law Enforcement	16,530,443.05	15,946,011.63
3. Maintenance and Control of Communications	768,735.41	643,113.36
4. Maintenance and Repair of Police Buildings and Equipment	786,152.42	514,040.54
5. Police Listing Service	105,635.41	48,619.97

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$17,433.45	\$3,259.28	\$786.05	\$1,850.41			
815.83	1,897.19	699.25	465.50			
16,617.62	1,362.09	86.80	1,384.91			
1,217.25	244.51					
1,217.25	244.51					
600.65						
50,696.61	1,489.76	5,896.60	146.69	\$5,774.33		
143.99	1,487.79	271.70	146.69			
35,824.57	1.97	3,149.90		5,774.33		
14,728.05		2,475.00				
275,093.49	51,382.50	67,569.10	257.03	20,717.77		
3,032.90	956.83		257.03			
177,326.24	6,189.58	2,345.98				
84,826.45	41,252.93	52,941.12		20,717.77		
9,907.90	2,983.16	12,282.00				
1,350.34	1,092.58					
1,350.34	1,092.58					
1,078.73	235.76		260.44			
1,176.60	28.66					
1,176.60	28.66					
		107,198.00				
2,877.02	482.01	6,603.55	1,198.81			
2,598.90	482.01	5,660.08	1,198.81			
278.12		943.47				
1,202,284.63	1,013,236.19	54,631.84	291,290.81	31,693.96		
435,958.81	488,217.78	29,179.22	152,516.59	17,295.77		
26,206.22	18,019.71	5,153.26	34,608.19			
102,115.42	362,842.02	23,834.96	95,639.02			
73,006.03	40,544.86	145.00	11,926.16			
177,615.70	66,811.19	46.00	10,343.22	17,295.77		
57,015.44						

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Fire:		
Fire Department	\$13,198,803.83	\$12,337,035.28
1. Administrative and General Services	246,169.34	227,024.28
2. Extinguishing Fires and Protecting Life and Property	11,042,498.53	10,838,504.29
3. Enforcement of Fire Prevention Laws and Issuance of Related Permits and Licenses	313,546.35	295,886.97
4. Signal System Operation and Maintenance	696,970.06	453,811.23
5. Plant and Equipment Maintenance and Repair	899,619.55	521,808.51
Protective Inspection and Regulation:		
Building:		
Building Department	714,947.71	690,685.26
1. Administrative and General Services	174,968.14	170,949.04
2. Issuance of Permits and Licenses	18,745.57	17,453.84
3. Plan Examinations and Technical Investigations	26,444.72	26,216.75
4. Construction and Safety Examinations	220,649.44	212,790.03
5. Mechanical Inspections	138,653.78	135,662.95
6. Electrical Inspections	135,486.06	127,612.65
Board of Appeal	31,590.77	30,218.46
1. Review of Appeals Regarding Building and Zoning Laws	31,590.77	30,218.46
Board of Examiners	9,550.90	9,080.52
1. Regulation of Builders' Licenses	9,550.90	9,080.52
Beacon Hill Architectural Commission	1,009.03	916.63
Demolition or Restoration of Abandoned Properties	281,620.88	16,637.83
Military and Civilian Defense:		
Civil Defense Activities	72,348.53	55,939.48
1. Planning the Mobilization of Community Resources for Emergencies	72,348.53	55,939.48
Other:		
Boston Traffic Department	799,162.32	527,230.56
1. Administrative and General Services	108,533.06	72,471.15
2. Traffic Planning and Engineering	102,978.43	97,560.83
3. Traffic Sign Installation and Maintenance	198,064.60	90,884.45
4. Electric Traffic Signal Installation and Maintenance	175,606.17	89,621.19
5. Parking Meter Maintenance and Collections	181,491.31	145,145.04
6. Traffic Safety Education	32,488.75	31,547.90
Licensing Board	123,384.30	94,704.99
1. Administrative and General Services	49,745.35	46,712.73
2. Issuance of Liquor and Miscellaneous Licenses	73,638.95	47,992.26

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$294,407.67	\$434,756.80	\$11,189.51	\$107,016.38	\$14,398.19		
16,367.63	1,866.05	69.18	842.20			
40,412.00	93,521.02	6,960.14	63,101.08			
954.22	12,586.01	3,668.15	451.00			
106,202.41	102,390.81	488.69	34,076.92			
130,471.41	224,392.91	3.35	8,545.18	14,398.19		
16,553.50	7,459.02	99.50	150.43			
619.23	3,163.94	99.50	136.43			
153.51	1,138.22					
78.55	135.42		14.00			
6,892.64	966.77					
1,944.45	1,046.38					
6,865.12	1,008.29					
903.68	468.63					
903.68	468.63					
	460.38	10.00				
	460.38	10.00				
70.40	12.00	10.00				
264,386.74	211.02	385.29				
15,030.98	1,123.29	254.78				
15,030.98	1,123.29	254.78				
166,587.84	74,470.05	950.58	29,923.29			
13,973.83	9,372.18	567.25	12,148.65			
5,157.74	126.78	113.33	19.75			
71,946.21	35,073.36		160.58			
65,090.49	10,294.52		10,599.97			
9,528.72	19,603.21	220.00	6,994.34			
890.85		50.00				
8,385.01	6,057.22	12,552.96	1,684.12			
966.99	55.77	1,908.45	101.41			
7,418.02	6,001.45	10,644.51	1,582.71			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Public Works</i>	<u>\$10,760,081.08</u>	<u>\$5,341,016.23</u>
Public Works Department:		
Highways and Roadways:		
Bridge Service	741,392.09	619,801.62
1. Administrative and General Services	23,086.00	23,082.00
2. Construction, Reconstruction, and Repair of Bridges by Contract	197,843.31	110,980.97
3. Operation of Drawbridges	452,962.25	430,958.31
4. Maintenance and Repair of Bridges by Division Forces	67,500.53	54,780.34
Paving Service	1,432,122.24	1,151,912.20
1. Administrative and General Services	42,082.57	40,538.85
2. Issuance of Permits	101,815.15	97,812.18
3. Construction and Reconstruction of Streets and Side- walks by Contract	292,580.75	132,754.03
4. Maintenance and Repair of Streets and Sidewalks by Division Forces	995,643.77	880,807.14
Highway Program, Chap. 718, Acts of 1956	243,544.49	
Survey Division	103,294.51	93,721.57
1. Administrative and General Services	60,961.78	54,750.48
2. Engineering Surveys and Preparation of Plans for Public Improvements	42,332.73	38,971.09
Street Lighting:		
Lighting Service	1,820,437.62	42,515.86
1. Installation and Maintenance of Street Lighting Facilities	1,820,437.62	42,515.86
Sewers and Sewage Disposal:		
Sewer Service	779,429.52	581,632.86
1. Administrative and General Services	58,115.77	57,406.45
2. Design of Sewerage Works and Supervision of Con- struction Contracts	119,745.81	30,524.30
3. Maintenance and Repair of Sewer Systems by District Forces	314,304.79	301,042.14
4. Operation and Maintenance of Disposal Works	242,930.93	150,180.42
5. Issuance of Permits and Maintenance of Record Plans	44,332.22	42,479.55
Sanitation:		
Sanitary Service	4,936,951.72	2,400,748.99
1. Administrative and General Services	62,733.94	59,975.86
2. Collection and Disposal of Waste	2,833,240.73	372,123.47
3. Cleaning Public Ways by Division Forces	1,808,521.91	1,774,842.94
4. Maintenance and Repair of Equipment and Facilities	232,455.14	193,806.72
Other:		
Central Office	67,391.17	66,385.82
1. Administrative and General Services	67,391.17	66,385.82
Automotive Division	635,517.72	384,297.31
1. Administrative and General Services	27,306.90	25,666.35
2. Maintenance and Repair of Automotive Equipment	151,564.00	58,434.19
3. Storage of Vehicles and Dispensing Gasoline and Oil	421,576.93	267,442.87
4. Protecting Departmental Property and Equipment	35,069.89	32,753.90

SCHEDULE B-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$4,692,931.12	\$324,394.78	\$13,352.42	\$82,682.30	\$305,704.23		
19,504.16	15,929.06	373.34	252.89	85,531.02		
			4.00			
293.89	929.12		108.31	85,531.02		
17,415.52	4,182.01	373.34	33.07			
1,794.75	10,817.93		107.51			
6,480.84	104,577.37	138.00	3,255.25	165,758.58		
33.00	928.19	18.00	564.53			
679.06	2,629.96	120.00	573.95			
1,150.82	1,183.05		350.74	157,142.11		
4,617.96	99,836.17		1,766.03	8,616.47		
243,544.49						
2,544.03	6,263.16		765.75			
1,136.23	4,531.90		543.17			
1,407.80	1,731.26		222.58			
1,767,030.55	6,105.51	1,488.75	3,296.95			
1,767,030.55	6,105.51	1,488.75	3,296.95			
125,145.18	16,007.73	1,140.52	1,088.60	54,414.63		
8.30	683.02	18.00				
32,626.65	1,793.16	308.02	79.05	54,414.63		
4,788.55	7,751.10	0.50	722.50			
86,284.70	5,364.76	814.00	287.05			
1,436.98	415.69					
2,470,255.94	56,426.72	2,549.84	6,970.23			
61.55	2,057.41	31.00	608.12			
2,436,968.64	20,054.67	2,368.84	1,725.11			
24,711.67	7,687.76	150.00	1,129.54			
8,514.08	26,626.88		3,507.46			
162.90	769.95	30.00	42.50			
162.90	769.95	30.00	42.50			
58,263.03	118,315.28	7,631.97	67,010.13			
39.00	1,601.55					
17,117.31	9,002.37		67,010.13			
40,833.67	105,668.42	7,631.97				
273.05	2,042.94					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Health</i>	\$2,096,876.10	\$1,749,565.58
Health Department:		
Health Division	1,846,731.26	1,525,766.85
1. Administrative and General Services	155,614.52	140,258.72
2. Detection and Control of Communicable Diseases	460,625.76	301,744.06
3. Operation of Local Health Services	341,111.38	209,545.80
4. Protective Inspections of Food Supplies, Housing, and Sanitation and Enforcement of Public Health Laws	889,379.60	874,218.27
Registry Division	158,885.58	138,969.63
1. Administrative and General Services	19,581.31	18,210.85
2. Maintenance of Vital Statistics and Issuance of Licenses, Certified Copies, and Abstracts	139,304.27	120,758.78
Unsafe Buildings, Securing, Removing, Etc.	826.15	
Weights and Measures Division	90,433.11	84,829.10
1. Administrative and General Services	17,073.71	16,352.30
2. Inspecting, Testing, and Sealing of Weighing and Measuring Devices	73,359.40	68,476.80
<i>Hospitals</i>	20,174,540.67	15,273,167.97
Hospital Department:		
Hospital Division	15,483,693.64	11,938,389.09
1. Administrative and General Services	598,979.99	438,754.89
2. Professional Care of Patients	5,033,794.45	3,530,283.18
3. Dietary Planning, Preparation and Serving of Meals	1,296,229.79	445,463.46
4. Maintenance of Household and Property	8,034,244.58	7,039,566.73
5. Out-Patient and Emergency Service	520,444.83	484,320.83
Sanatorium Division	2,161,852.90	1,688,760.57
1. Administrative and General Services	139,363.47	115,651.42
2. Professional Care of Patients	905,835.04	835,652.97
3. Dietary Planning, Preparation and Serving of Meals	530,397.10	313,726.37
4. Maintenance of Household and Property	586,257.29	423,729.81
Long Island Hospital Division	2,528,994.13	1,646,018.31
1. Administrative and General Services	138,658.60	121,163.44
2. Professional Care of Patients	1,047,345.58	881,347.56
3. Dietary Planning, Preparation and Serving of Meals	598,100.38	166,601.66
4. Maintenance of Household and Property	744,889.57	476,905.65
<i>Public Welfare</i>	27,452,057.93	2,048,139.67
Welfare Department:		
Central Office	24,998,161.13	1,693,355.13
1. Administrative and General Services	73,127.23	66,307.19
2. Supervision and Direction of Business Operations	555,881.42	478,102.77
3. Determination of Eligibility of Applicants for Relief	24,369,152.48	1,148,945.17
Temporary Home	57,866.97	39,355.05
1. Providing Temporary Shelter for Women and Children	57,866.97	39,355.05
Aid to Needy Veterans:		
Veterans' Services Department	2,368,179.83	308,777.79
1. Administrative and General Services	38,751.45	37,400.72
2. Determination of Eligibility of Applicants for Relief	250,322.44	235,393.92
3. Disbursement of Relief	32,384.39	31,022.65
4. Payments to or for Veterans and Dependents	2,046,721.55	4,960.50
Veterans' Graves Registration	27,850.00	6,651.70
1. Caring for and Decorating of Veterans' Graves	27,850.00	6,651.70

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$248,605.14	\$88,806.96	\$2,729.89	\$4,147.64	\$3,020.89		
234,743.25	78,530.64	889.35	3,780.28	3,020.89		
11,508.75	2,784.19	857.35	205.51			
90,016.34	67,042.34	8.00	1,815.02			
120,586.15	7,933.54		25.00	3,020.89		
12,632.01	770.57	24.00	1,734.75			
11,832.56	7,772.31	119.00	192.08			
75.50	1,227.96	65.00	2.00			
11,757.06	6,544.35	54.00	190.08			
826.15						
1,203.18	2,504.01	1,721.54	175.28			
197.16	331.97	17.00	175.28			
1,006.02	2,172.04	1,704.54				
968,329.31	3,698,794.91	13,875.39	104,425.62	115,947.47		
715,237.88	2,703,979.19	12,014.52	69,053.88	45,019.08		
108,533.29	6,620.51	1,622.14	1,395.23	42,053.93		
97,740.83	1,346,450.48	8,459.93	50,860.03			
7,970.52	842,784.81	11.00				
494,592.19	484,408.47	1,921.45	10,790.59	2,965.15		
6,401.05	23,714.92		6,008.03			
84,838.76	341,624.03	204.57	22,474.62	23,950.35		
5,871.01	5,341.73	47.87	392.21	12,059.23		
7,410.03	54,081.96	147.70	8,250.96	291.42		
804.91	213,826.66		2,797.44			
70,752.81	68,373.68	9.00	11,034.01	11,599.70		
168,252.67	653,191.69	1,656.30	12,897.12	46,978.04		
4,917.35	3,776.65	190.04	652.86	7,958.26		
46,185.17	112,823.72	1,409.96	5,579.17			
	430,518.68		980.04			
117,150.15	106,072.64	56.30	5,685.05	39,019.78		
150,388.20	102,677.85	25,146,585.85	4,266.36			
114,703.76	82,430.10	23,104,359.25	3,312.89			
3,021.03	2,320.24	1,256.00	222.77			
16,047.11	24,671.49	36,536.01	524.04			
95,635.62	55,438.37	23,066,567.24	2,566.08			
2,783.26	15,709.66		19.00			
2,783.26	15,709.66		19.00			
12,081.76	4,159.21	2,042,226.60	934.47			
811.59	453.62	65.52	20.00			
10,556.90	2,785.56	671.59	914.47			
368.42	875.73	117.59				
344.85	44.30	2,041,371.90				
20,819.42	378.88					
20,819.42	378.88					

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Libraries</i>	\$3,319,772.53	\$2,779,945.63
Library Department	3,319,772.53	2,779,945.63
1. Administrative and General Services	173,641.53	154,866.18
2. Circulation of Books and Library Materials	1,727,971.62	1,372,568.29
3. Reference and Research Services	733,601.25	658,234.73
4. Business Operation and Building Maintenance	684,558.13	594,276.43
 <i>Parks and Recreation</i>	 4,022,111.57	 2,912,162.77
Parks and Recreation Department	3,922,111.57	2,812,162.77
1. Administrative and General Services	144,227.98	120,331.73
2. Planning and Supervising Construction of Department Structures and Facilities	85,442.20	79,603.78
3. Maintenance of Buildings, Parks, Playgrounds and Roadways	1,501,062.62	900,265.76
4. Operation and Maintenance of Automotive Equipment	219,570.47	117,595.86
5. Design, Propagation, and Care of Plants, Shrubs, Trees and Lawns	467,660.28	256,844.37
6. Direction and Operation of Recreational Programs and Facilities	1,504,148.02	1,337,521.27
 Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	 100,000.00	 100,000.00
 <i>Miscellaneous</i>	 6,894,845.87	 340,082.86
Executions of Court, Damage Claims and Reimbursements	498,768.26	
 Workmen's Compensation Service	 41,881.81	 41,161.23
1. Investigation and Determination of Compensation Allowances Arising out of Accidents to Employees	41,881.81	41,161.23
 Workmen's Compensation	 223,029.32	 191,736.43
 City Record, Publication of	 55,533.31	 9,386.55
1. Publication of City Record	55,533.31	9,386.55
 Governmental Center Study	 86,995.50	 917.50
Pensions and Annuities	5,154,340.85	
Snow Removal	382,388.82	96,454.45
Federal Public Health Program	426.70	426.70
Construction of Buildings and Original Equipment and Furnishings Thereof	2,524.52	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	58,187.45	
Boston Redevelopment Authority	259,000.00	
Departmental Equipment	131,769.33	
 Total City Budget Expenditures (Exhibit B-3)	 \$114,477,927.64	 \$65,988,068.96

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$216,124.44	\$221,920.97	\$74,046.63	\$27,734.86			
216,124.44	221,920.97	74,046.63	27,734.86			
11,934.89	3,956.30	828.48	2,055.68			
116,986.72	180,098.18	43,544.74	14,773.69			
35,590.74	10,968.89	18,623.62	10,183.27			
51,612.09	26,897.60	11,049.79	722.22			
337,253.00	300,219.84	9,737.50	17,551.57	\$10,642.04	\$434,544.85	
337,253.00	300,219.84	9,737.50	17,551.57	10,642.04	434,544.85	
12,712.92	2,632.29	8,352.50	198.54			
2,860.56	2,303.13	8.75	665.98			
128,964.58	96,410.99	963.40	10,085.30	10,642.04	353,730.55	
63,337.68	36,647.93		1,989.00			
55,533.03	71,620.06	4.00	2,844.52		80,814.30	
73,844.23	90,605.44	408.85	1,768.23			
422,679.81	78,843.92	5,912,217.61	141,021.67			
		498,768.26				
208.04	484.04	28.50				
208.04	484.04	28.50				
31,292.89						
46,001.14	65.62	80.00				
46,001.14	65.62	80.00				
85,849.90			228.10			
		5,154,340.85				
198,615.87	78,294.26		9,024.24			
2,524.52						
58,187.45						
		259,000.00				
			131,769.33			
\$9,075,527.11	\$6,121,161.93	\$31,677,614.75	\$687,509.35	\$493,500.69	\$434,544.85	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
SCHOOL BUDGET		
<i>School Committee</i>		
Administration	\$707,947.58	\$608,733.51
General Administration	120,921.33	89,218.72
Business Administration	241,512.31	212,731.23
Educational Administration	345,513.94	306,783.56
Instruction	24,424,496.71	23,436,527.67
Educational Direction and Supervision	1,005,714.47	965,663.41
Elementary Schools	10,625,364.86	10,327,902.90
Junior High Schools	2,352,570.28	2,267,012.87
Latin and Day High Schools	6,078,916.17	5,835,581.39
Special Education	3,451,205.80	3,213,116.52
Physical Education	709,193.58	643,243.58
Summer and Evening Schools	200,730.88	184,007.00
Stores and Other Expenditures	800.67	
Attendance and Health Services	961,519.76	935,025.38
Supervisors of Attendance	247,213.75	233,761.13
School Physicians and Nurses	683,880.41	670,838.65
School Medical Aids	30,425.60	30,425.60
Pupil Transportation Services	86,125.16	
Operation of Plant	3,960,750.03	2,772,130.60
Office of Schoolhouse Custodian	56,258.30	54,725.33
Custodians	2,583,270.51	2,583,270.51
Heat for Buildings	557,191.35	
Utilities, Except Heat for Buildings	498,493.45	9,363.20
Supplies Except Utilities	136,091.12	
Supply Room	129,445.30	124,771.56
Maintenance of Plant	114,509.80	
Fixed Charges	805,320.87	2,499.96
Pensions to Teachers	347,100.37	
Food Services (Deficit Appropriations)	197,500.00	
Community Services	129,973.31	125,154.30
School Lunches Chapter 417, Acts of 1950	1,387,814.43	426,657.49
Income—Physical Education	53,841.02	
National Defense Education Grant	19,329.73	
Unliquidated Reserve — 1958	1,946.82	
Totals — School Committee	\$33,198,175.59	\$28,306,728.91
<i>Department of School Buildings</i>		
Alterations, Repairs, Furniture and Fixtures	\$1,433,129.71	\$301,088.37
Administration Expenses — Salaries	301,088.37	301,088.37
Administration Expenses — Office Expenses	25,791.31	
Alterations, Furniture and Equipment for Special Educational Needs	87,098.11	
General Alterations and Repairs	1,002,640.64	
Pensions and Annuities	16,511.28	
Land and Buildings for Schools	335,466.81	96,000.00
Administrative Expenses — Salaries	96,000.00	96,000.00
Rent of Hired Accommodations	7,717.80	
Land and Buildings for Schools	231,749.01	
Totals — Department of School Buildings	\$1,768,596.52	\$397,088.37
Total School Budget Expenditures (Exhibit B-3)	\$34,966,772.11	\$28,703,817.28

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
	\$99,214.07					
	31,702.61					
	28,781.08					
	38,730.38					
	987,969.04					
	40,051.06					
	297,461.96					
	85,557.41					
	243,334.78					
	238,089.28					
	65,950.00					
	16,723.88					
	800.67					
	26,494.38					
	13,452.62					
	13,041.76					
\$86,125.16						
	1,188,619.43					
	1,532.97					
	557,191.35					
	489,130.25					
	136,091.12					
	4,673.74					
	114,509.80					
19,482.30		\$783,338.61				
		347,100.37				
	197,500.00					
	4,819.01					
	961,156.94					
	53,841.02					
	19,329.73					
	1,946.82					
\$105,607.46	\$3,655,400.24	\$1,130,438.98				
\$1,086,652.36	\$8,564.08	\$36,824.90				
17,097.23	8,564.08	130.00				
86,010.06		1,088.05				
983,545.07		19,095.57				
		16,511.28				
231,749.01		7,717.80				
		7,717.80				
231,749.01						
\$1,318,401.37	\$8,564.08	\$44,542.70				
\$1,424,008.83	\$3,663,964.32	\$1,174,981.68				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
COUNTY BUDGET		
<i>General Government</i>	\$1,361,153.87	\$1,160,024.53
Recording and Reporting:		
Registry of Deeds	458,378.58	433,557.88
1. Administrative and General Services	30,334.73	28,888.36
2. Receiving, Recording, and Indexing Instruments Pertaining to Real Estate	396,712.58	373,719.55
3. Recording, Indexing, and Issuing Certificates of Title Pertain- ing to Registered Land	31,331.27	30,949.97
General Government Buildings:		
County Buildings	183,891.00	158,336.00
1. Care, Operation, and Maintenance of Buildings Housing County Activities	183,891.00	158,336.00
Court House Custodian	718,884.29	568,130.65
1. Administrative and General Services	52,124.51	39,719.24
2. Providing Illumination, Heat, and Power	79,907.25	30,579.50
3. Care, Operation, and Maintenance of Plant and Equipment	409,922.14	329,864.10
4. Providing Cleaning, Elevator, and General Building Services	176,930.39	167,967.81
<i>Correction</i>	1,802,444.35	1,079,772.95
Correctional Institutions:		
Jail	497,513.42	383,295.95
1. Administrative and General Services	57,252.40	52,005.87
2. Providing Illumination, Heat, and Power	77,916.48	40,511.35
3. Planning and Preparing Meals for Inmates	61,092.50	11,241.94
4. Guarding and Care of Prisoners	301,252.04	279,536.79
Penal Institutions Department:		
Central Office	82,498.65	80,972.92
1. Administrative and General Services	38,565.17	37,237.19
2. Supervision of Parolees	43,933.48	43,735.73
House of Correction	1,059,818.13	615,504.08
1. Administrative and General Services	52,169.78	43,256.93
2. Guarding and Care of Inmates	481,595.30	444,522.44
3. Receiving and Preparing of Food	306,369.82	34,359.91
4. Plant Operation and Maintenance	169,467.34	58,399.84
5. Operation of Industries	50,215.89	34,964.96
Middlesex County Training School	82,138.70	
House of Correction, Construction of Buildings	80,475.45	
<i>Judicial</i>	3,594,031.24	2,661,421.94
Central Courts:		
Supreme Judicial Court	98,706.17	94,656.69
1. Maintenance of Court Records and Order and Decorum in Sessions of the Court	98,706.17	94,656.69
Superior Court, Civil Session, General Expenses	116,739.25	111,169.92
1. Providing Stenographic, Clerical, and Messenger Services for the Court	116,739.25	111,169.92
Superior Court, Civil Session, Clerk's Office	997,862.36	522,356.03
1. Administrative and General Services	375,648.41	370,065.75
2. Conduct and Record Proceedings of Court	622,213.95	152,290.28
Superior Court, Criminal Session	708,969.62	423,157.94
1. Administrative and General Services	146,073.49	139,911.89
2. Conduct and Record Proceedings of Court	271,390.88	131,747.95
3. Preparation of Cases for Prosecution	291,505.45	151,498.10

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$117,907.13	\$76,407.98	\$1,914.15	\$4,900.08			
6,510.94	17,262.91	774.35	272.50			
382.25	633.32	188.30	242.50			
5,967.39	16,429.59	586.05	10.00			
161.30	200.00		20.00			
15,055.00	10,300.00	200.00				
15,055.00	10,300.00	200.00				
96,341.19	48,845.07	939.80	4,627.58			
12,284.29	120.98					
25,432.92	22,955.03	939.80				
55,851.98	19,578.48		4,627.58			
2,772.00	6,190.58					
212,499.66	471,057.21	7,972.50	13,373.03	\$17,769.00		
15,492.78	91,050.92	1,035.50	6,638.27			
2,879.48	1,769.40	574.50	23.15			
11,153.87	26,162.55		88.71			
1,020.74	48,829.82					
438.69	14,289.15	461.00	6,526.41			
682.27	795.46	48.00				
508.55	771.43	48.00				
173.72	24.03					
33,710.46	379,210.83	6,889.00	6,734.76	17,769.00		
5,249.76	3,633.09	30.00				
4,377.56	32,087.50	223.00	384.80			
	272,009.91					
24,083.14	57,331.94	6,636.00	5,247.42	17,769.00		
	14,148.39		1,102.54			
82,138.70						
80,475.45						
813,344.37	101,630.57	2,490.79	15,143.57			
599.33	2,019.90	67.50	1,362.75			
599.33	2,019.90	67.50	1,362.75			
1,138.63	1,356.67		3,074.03			
1,138.63	1,356.67		3,074.03			
452,490.34	21,312.38	340.12	1,363.49			
4,384.66			1,198.00			
448,105.68	21,312.38	340.12	165.49			
271,802.18	8,804.71	325.00	4,879.79			
5,113.89	1,047.71					
132,575.55	6,130.88	230.00	706.50			
134,112.74	1,626.12	95.00	4,173.29			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Municipal Court, City of Boston	\$990,747.81	\$917,504.41
1. Administration of Justice	266,870.54	261,892.18
2. Maintenance of General Court Activities and Records	445,857.01	388,402.32
3. Supervision of Probationers	278,020.26	267,209.91
Boston Juvenile Court	129,310.07	120,116.56
1. Administration of Justice	22,507.51	19,970.55
2. Maintenance of General Court Activities and Records	28,207.80	26,683.30
3. Supervision of Probationers	78,594.76	73,462.71
Probate Court	91,955.77	35,137.49
1. Maintenance of Court Records and Order and Decorum in Sessions of the Court	91,955.77	35,137.49
Superior Court, Court Officers' Division	374,916.37	361,726.60
1. Maintenance of Order and Decorum in Sessions of the Court	374,916.37	361,726.60
Superior Court, Criminal Session, Probation Department	84,823.82	75,596.30
1. Investigation of Cases and Supervision of Probationers	84,823.82	75,596.30
District Courts	1,088,307.76	986,507.02
Municipal Court, Charlestown District	91,922.71	85,125.27
1. Administration of Justice	33,200.10	30,820.56
2. Maintenance of General Court Activities and Records	34,410.84	30,586.13
3. Supervision of Probationers	24,311.77	23,718.58
East Boston District Court	93,805.71	85,768.23
1. Administration of Justice	29,952.34	27,499.78
2. Maintenance of General Court Activities and Records	42,461.04	38,111.23
3. Supervision of Probationers	21,392.33	20,157.22
Municipal Court, South Boston District	92,388.39	85,227.84
1. Administration of Justice	33,554.21	31,204.33
2. Maintenance of General Court Activities and Records	30,103.94	26,670.63
3. Supervision of Probationers	28,730.24	27,352.88
Municipal Court, Dorchester District	153,026.56	140,533.48
1. Administration of Justice	44,161.04	41,246.57
2. Maintenance of General Court Activities and Records	69,511.57	62,996.65
3. Supervision of Probationers	39,353.95	36,290.26
Municipal Court, Roxbury District	363,893.35	319,515.39
1. Administration of Justice	82,949.88	72,248.96
2. Maintenance of General Court Activities and Records	120,444.30	100,285.95
3. Supervision of Probationers	160,499.17	146,980.48
Municipal Court, West Roxbury District	115,467.36	106,694.03
1. Administration of Justice	34,192.92	32,723.08
2. Maintenance of General Court Activities and Records	36,161.25	31,054.11
3. Supervision of Probationers	45,113.19	42,916.84
Municipal Court, Brighton District	72,683.13	66,791.34
1. Administration of Justice	26,416.94	24,660.41
2. Maintenance of General Court Activities and Records	28,843.53	25,634.56
3. Supervision of Probationers	17,422.66	16,496.37
District Court of Chelsea	105,120.55	96,851.44
1. Administration of Justice	31,096.76	29,764.12
2. Maintenance of General Court Activities and Records	36,420.15	32,364.38
3. Supervision of Probationers	37,603.64	34,722.94

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$37,623.09	\$33,047.60	\$872.37	\$1,700.34			
2,704.50	1,801.86	62.00	410.00			
28,183.77	28,196.18	386.40	688.34			
6,734.82	3,049.56	423.97	602.00			
6,979.80	1,400.97	285.00	527.74			
2,320.62	133.30	10.50	72.54			
417.00	676.75	60.00	370.75			
4,242.18	590.92	214.50	84.45			
26,677.34	28,332.21	93.80	1,714.93			
26,677.34	28,332.21	93.80	1,714.93			
11,008.55	1,912.22	269.00				
11,008.55	1,912.22	269.00				
5,025.11	3,443.91	238.00	520.50			
5,025.11	3,443.91	238.00	520.50			
40,340.29	49,962.29	1,721.16	9,777.00			
2,971.47	3,353.47	125.50	347.00			
1,868.64	143.90	20.00	347.00			
739.94	3,047.27	37.50				
362.89	162.30	68.00				
3,014.09	4,710.89	92.50	220.00			
2,073.06	142.50	17.00	220.00			
443.21	3,869.10	37.50				
497.82	699.29	38.00				
3,600.90	2,745.47	235.50	578.68			
1,960.20	45.00	10.00	334.68			
898.97	2,142.34	163.50	228.50			
741.73	558.13	62.00	15.50			
6,229.06	5,059.46	191.31	1,013.25			
2,631.54	155.43	20.00	107.50			
1,188.87	4,322.80	97.50	905.75			
2,408.65	581.23	73.81				
16,741.87	21,603.44	716.50	5,316.15			
7,320.02	2,760.75	95.50	524.65			
2,298.26	13,681.59	175.50	4,003.00			
7,123.59	5,161.10	445.50	788.50			
4,392.76	4,062.32	81.25	237.00			
1,416.44	43.40		10.00			
1,241.12	3,587.77	51.25	227.00			
1,735.20	431.15	30.00				
1,202.79	4,450.00	89.50	149.50			
615.14	1,001.89		139.50			
239.69	2,921.78	37.50	10.00			
347.96	526.33	52.00				
2,187.35	3,977.24	189.10	1,915.42			
734.00	341.72		256.92			
619.61	2,426.66	37.50	972.00			
833.74	1,208.86	151.60	686.50			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Medical Examinations	\$83,103.12	\$74,770.88
Medical Examiner Service, Northern Division	48,068.77	43,069.82
1. Determination of Cause and Manner of Death	23,483.26	19,410.83
2. Operation of the Mortuary for Care and Disposition of Bodies of Deceased Persons	24,585.51	23,658.99
Medical Examiner Service, Southern Division	25,815.75	23,621.46
1. Determination of Cause and Manner of Death	25,815.75	23,621.46
Associate Medical Examiner Service, Northern Division	4,625.30	4,039.80
1. Determination of Cause and Manner of Death	4,625.30	4,039.80
Associate Medical Examiner Service, Southern Division	4,593.30	4,039.80
1. Determination of Cause and Manner of Death	4,593.30	4,039.80
Other	58,779.28	
Social Law Library	2,000.00	
1. Assistance to Legal Library Service	2,000.00	
Mental Illness	56,799.28	
1. Examination and Commitment of Mentally Ill	56,799.28	
Miscellaneous	197,993.18	
Pensions and Annuities	197,993.18	
Total County Budget Expenditures (Exhibit B-3)	<u>\$8,185,832.80</u>	<u>\$5,962,497.32</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City	\$12,160,000.00	
Redemption of Floating Debt:		
Revenue Anticipation Loans borrowed in 1959	55,000,000.00	
Interest Payments:		
City Debt	3,291,881.40	
Refunded Taxes	236,400.87	
Temporary Loans	543,558.87	
Tax Title Loan	4,024.24	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$71,235,865.38</u>	
STATE ASSESSMENTS		
Smoke Abatement	\$18,493.18	
State Audit of Municipal Accounts	35,456.07	
State Examination of Retirement System	13,375.08	
Total Expenditures (Exhibit B-3)	<u>\$67,324.33</u>	
METROPOLITAN DISTRICT ASSESSMENTS		
Metropolitan Parks	\$1,290,071.91	
Metropolitan Sewers	984,758.04	
Total Expenditures (Exhibit B-3)	<u>\$2,274,829.95</u>	
METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS		
Metropolitan Transit Authority, Deficiency, Chapter 572, Acts of 1949	\$10,327,544.48	
Metropolitan Transit Authority, Reduction of Principal, Chapter 572, Acts of 1949	551,498.31	
Boston Metropolitan District, Expenses	12,423.61	
Total Expenditures (Exhibit B-3)	<u>\$10,891,466.40</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
\$6,034.34	\$2,094.40	\$203.50				
3,652.74	1,336.21	10.00				
3,269.59	792.84	10.00				
383.15	543.37					
1,305.60	710.19	178.50				
1,305.60	710.19	178.50				
538.00	40.00	7.50				
538.00	40.00	7.50				
538.00	8.00	7.50				
538.00	8.00	7.50				
56,517.30	2,281.98					
	2,000.00					
	2,000.00					
56,517.30	281.98					
56,517.30	281.98					
		197,993.18				
		197,993.18				
\$1,246,643.09	\$703,434.43	\$212,295.28	\$43,193.68	\$17,769.00		
						\$12,160,000.00
						55,000,000.00
						3,291,881.40
						236,400.87
						543,558.87
						4,024.24
						\$71,235,865.38
		\$18,493.18				
		35,456.07				
		13,375.08				
		\$67,324.33				
		\$1,290,071.91				
		984,758.04				
		\$2,274,829.95				
		\$10,327,544.48				
		551,498.31				
		12,423.61				
		\$10,891,466.40				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
PENSION ACCUMULATION FUND		
Contributions to Retirement Funds:		
Tax Levy Appropriation	\$999,399.00	
Teachers' Pensions from Commonwealth	202,591.90	
Total Expenditures (Exhibit B-3)	<u>\$1,201,990.90</u>	
State-Boston Retirement System:		
Tax Levy Appropriation	\$4,644,960.00	
Teachers' Pensions from Commonwealth	1,875,867.72	
Total Expenditures (Exhibit B-3)	<u>\$6,520,827.72</u>	
Workmen's Compensation Credit	\$2,507.00	
Total Expenditures (Exhibit B-3)	<u>\$2,507.00</u>	
UNCLASSIFIED		
Damages by Dogs, etc.	\$29,129.50	
Premiums on Permanent Loans	2,752.30	
Premiums on Temporary Loans	307.00	
Warrants Payable	4,712,872.75	
Total Expenditures (Exhibit B-3)	<u>\$4,745,061.55</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non-Structural Improvements to Land	Debt and Interest
		\$999,399.00				
		202,591.90				
		\$1,201,990.90				
		\$4,644,960.00				
		1,875,867.72				
		\$6,520,827.72				
		\$2,507.00				
		\$2,507.00				
		\$29,129.50				
		2,752.30				
		307.00				
		4,712,872.75				
		\$4,745,061.55				

SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1959

Cash Balance, January 1, 1959 (Exhibit A-2, Columns 2-3-4)		\$6,976,579.91
Transfers from Special Revenue Funds		2,121,404.08
Warrants Payable		4,486,932.15

RECEIPTS

Taxes from Ad Valorem Levies:

Levy of 1959	\$133,250,195.95	
Levies of prior years	13,347,407.42	
Paid In Advance of Commitment	550.00	
Tax Titles and Possessions	1,495,936.59	
		\$148,094,089.96

Departmental Receipts:

City of Boston	\$28,409,715.72	
County of Suffolk	1,031,833.09	
Schools	1,391,340.47	
		30,832,889.28

Revenues from the Commonwealth:

Income Tax	\$9,134,094.37	
Corporation Tax	6,491,294.70	
Pensions to Teachers	2,330,529.30	
Reimbursement Account of Loss of Taxes	218,160.36	
Meals Tax	621,034.00	
Court House Maintenance	216,423.47	
		19,011,536.20

Loans:

Anticipation of Revenue		55,000,000.00
-------------------------	--	---------------

Miscellaneous:

Sinking Funds Commission for Redemption of Debt	\$1,319,398.66	
Premium on Permanent Loans	2,856.00	
Accrued Interest on Permanent Loans	28,750.00	
		1,351,004.66
		254,289,520.10

Total		\$267,874,436.24
-------	--	------------------

EXPENDITURES

Maintenance and Operation of Regular Departmental Activities:

Personal Services	\$100,462,647.13	
Contractual Services	11,704,978.24	
Supplies and Materials	10,485,577.52	
Current Charges and Obligations	977,020.10	
Equipment	730,703.03	
Structures and Improvements	511,269.69	
Land and Nonstructural Improvements to Land	434,544.85	
		\$125,306,740.56

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
CASH RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Special Departmental Charges:

General Relief	\$2,050,000.00	
Old Age Assistance	12,875,000.00	
Disability Assistance	3,371,000.00	
Aid to Dependent Children	4,770,000.00	
Non-contributory Pensions and Annuities	6,096,511.69	
Veterans' Benefits and Burials	2,042,226.60	
Workmen's Compensation	248,012.01	
Pensions to Teachers	347,100.37	
Payments for Support of Military Companies	25,173.06	
Executions of Court, Damage Claims and Re- imbursements	498,768.26	
	<hr/>	\$32,323,791.99

Contributions to Pension Systems:

Boston Retirement System	\$1,201,990.90	
State-Boston Retirement System	6,523,334.72	
	<hr/>	7,725,325.62

Debt Requirements:

Redemption of funded debt	\$12,160,000.00	
Redemption of floating debt	55,000,000.00	
Interest	4,075,865.38	
	<hr/>	71,235,865.38

State Charges:

State Assessments	\$67,324.33	
Metropolitan District Assessments	2,274,829.95	
Metropolitan Transit Authority Assessments	10,891,466.40	
	<hr/>	13,233,620.68

Refunds		5,106,334.40
Varrants Payable 1958		4,712,872.85
Transfer to Special Revenue Funds		328,063.15

Miscellaneous:

Damages by Dogs, etc.	\$29,129.50	
Premium on Temporary Loans	307.00	
Premium on Permanent Loans	2,752.30	
	<hr/>	32,188.80

Total		<hr/>	\$260,004,803.43
-----------------	--	-------	------------------

Cash Balance, December 31, 1959 (Exhibit A-2, Columns
2-3-4)

\$7,869,632.81

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1959

DEBITS

YEAR OF LEVY	Balances From 1958	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1951 and Prior	\$88,807.78		\$1,154.18	\$1,154.03	\$36,414.80
1952	66,294.44		273.88	480.71	20,307.20
1953	41,794.04		459.55	1,675.96	38,411.31
1954	42,160.33		1,012.10	1,929.76	133,876.40
1955	101,583.47		5,852.06	9,333.06	224,839.76
1956	531,898.13		16,298.77	960.00	652,808.77
1957	1,917,333.59		17,439.73	6,776.80	1,365,498.70
1958	15,717,592.23		22,991.90	9,100.90	2,582,166.70
1959		\$148,552,670.52			1,122,449.41
1960					
Totals	\$18,507,464.01	\$148,552,670.52	\$65,482.17	\$31,411.22	\$6,176,773.05

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1959

DEBITS

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1960
	\$718.03		\$37,351.18		\$89,461.58
	188.51		20,307.20		66,860.52
	540.96		38,580.99		43,218.91
	946.31	\$174.50	134,365.00		43,492.78
	2,231.34	174.50	229,281.86	\$4.00	109,916.65
\$2.00	23,969.61	724.04	1,030,883.76		146,390.26
	751,957.39	510,789.85	1,434,437.70		609,863.88
	9,570,299.71	2,073,122.68	3,735,258.27		2,953,171.07
	131,551,378.28		3,516,598.38		14,607,143.27
	550.00				Cr. 550.00
\$2.00	\$141,902,780.14	\$2,584,985.57	\$10,177,064.34	\$4.00	\$18,668,968.92

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1959

Surplus as of December 31, 1958 \$3,604,282.57

Additions:

Excess Receipts over Estimates (Exhibit B-2):

School Committee	\$62,210.97	
Boston Housing Authority	180,669.62	
Courthouse Maintenance	6,423.47	
Excise Tax on Foreign Ships	333.33	
Income Tax	3,187,361.70	
Corporation Tax	1,036,950.00	
Meals Tax	88,693.92	
Taxes, Chapter 59, Section 5A and Taxes on Sales of Foreclosed Property	22,649.63	
Interest on Sumner Tunnel Receipts	65,682.60	
Employers' Compensation — State Withholding Tax	3,493.44	
	<hr/>	\$4,654,468.68

Unexpended Balances Remaining in Treasury (Exhibit B-3):

City Departments	\$1,345,499.38	
County Departments	83,004.64	
Unliquidated Reserves	46,648.87	
	<hr/>	1,475,152.89

Supplementary Assessments:

Real Estate, Personal Property and Poll Taxes	\$157,327.72	
Town of Brookline	2,590.72	
Commonwealth of Massachusetts	22,698.35	
	<hr/>	182,616.79

Tax Title, General Revenue — Receipts	1,093,586.59	
Tax Possessions — Receipts	402,350.00	
Reinstated Taxes (Schedule B-4)	65,482.17	
Tax Title Abatements Charged to Overlays (Schedule C-3)	255,398.77	
Tax Title Refunds — Deducted from Loan Redemption	252.00	
Adjustment — 1956 Commitment	2.00	
	<hr/>	8,129,309.89
		<hr/>
		\$11,733,592.46

Deductions:

Deficits in Estimated Receipts:

Departmental Revenues — City	\$619,202.26	
Departmental Revenues — County	12,241.91	
Motor Vehicle Excise Taxes	43,038.69	
	<hr/>	\$674,482.86

Taxes Transferred to Tax Titles (Schedule B-4)	2,584,985.57	
Tax Titles — General Revenue — Refunds	19,569.68	
Tax Possessions — Refunds	75,247.51	
Tax Title and Motor Vehicle Refunds Charged before Payment	10,833.46	
Reinstated Abatement — Tax Title	60.20	
	<hr/>	3,365,179.28

Surplus as of December 31, 1959 \$8,368,413.18

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Mayor, Office Expenses.....	\$2,695.00	\$12,713.61
	Dec. 31, 1959	Conventions and Entertainment of Distinguished Guests.....	Mayor, Office Expenses.....	8,956.00	
	Dec. 31, 1959	Reserve Fund.....	Mayor, Office Expenses.....	677.70	
	Dec. 31, 1959	Election Department.....	Mayor, Office Expenses.....	384.91	
June 30, 1959		Compensation Plan Amendments...	Conventions and Entertainment of Distinguished Guests.....		317.00
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Public Celebrations.....	\$950.00	2,203.55
	Dec. 31, 1959	Conventions and Entertainment of Distinguished Guests.....	Public Celebrations.....	778.55	
	Dec. 31, 1959	Election Department.....	Public Celebrations.....	475.00	
June 30, 1959		Compensation Plan Amendments...	U. S. Bond Allotment Plan.....		1,265.00
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Civic Improvement Committee...	\$317.00	322.01
	Dec. 31, 1959	Reserve Fund.....	Civic Improvement Committee...	5.01	
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	City Council.....		2,265.00
June 30, 1959		Reserve Fund.....	City Council Proceedings.....		3,646.16
June 30, 1959		Compensation Plan Amendments...	Election Department.....		7,125.00
June 30, 1959		Compensation Plan Amendments...	Auditing Department.....		10,930.00
June 30, 1959		Compensation Plan Amendments...	Assessing Department.....		23,275.00
June 30, 1959		Compensation Plan Amendments...	Treasury Department, Collecting Division.....	\$6,655.00	25,233.75
	Dec. 31, 1959	Reserve Fund.....	Treasury Department, Collecting Division.....	12,267.00	
	Dec. 31, 1959	Treasury Department, Treasury Division.....	Treasury Department, Collecting Division.....	6,311.75	
June 30, 1959		Compensation Plan Amendments...	Treasury Department, Treasury Division.....	\$6,020.00	19,836.00
Oct. 7, 1959		Interest on Temporary Loans.....	Treasury Department, Treasury Division.....	13,816.00	
June 30, 1959		Compensation Plan Amendments...	Administrative Services Department, Administrative Division..	\$1,200.00	1,447.38
	Sept. 11, 1959*	Administrative Services Department, Personnel Division.....	Administrative Services Department, Administrative Division..	130.00	
	Dec. 31, 1959	Administrative Services Department, Personnel Division.....	Administrative Services Department, Administrative Division..	117.38	
June 30, 1959		Compensation Plan Amendments...	Administrative Services Department, Personnel Division.....	\$1,900.00	1,901.00
	Sept. 18, 1959*	Administrative Services Department, Purchasing Division.....	Administrative Services Department, Personnel Division.....	1.00	
June 30, 1959		Compensation Plan Amendments...	Administrative Services Department, Purchasing Division.....		4,500.00
June 30, 1959		Compensation Plan Amendments...	Administrative Services Department, Budget Division.....	\$2,800.00	3,429.40
	Dec. 4, 1959*	Administrative Services Department, Personnel Division.....	Administrative Services Department, Budget Division.....	160.00	
	Dec. 31, 1959	Administrative Services Department, Personnel Division.....	Administrative Services Department, Budget Division.....	263.54	
	Dec. 31, 1959	Administrative Services Department, Administrative Division...	Administrative Services Department, Budget Division.....	205.86	
June 30, 1959		Compensation Plan Amendments...	Administrative Services Department, Purchasing Division, Printing Section.....	\$3,700.00	38,100.00
	Dec. 31, 1959	Interest on Temporary Loans.....	Administrative Services Department, Purchasing Division, Printing Section.....	34,400.00	

* Reallocation

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
	Dec. 31, 1959	Reserve Fund.....	Administrative Services Department, Purchasing Division, Printing Section, Office Supplies Account.....		\$307.57
June 30, 1959	.....	Compensation Plan Amendments...	Administrative Services Department, Complaints Division.....	\$400.00	
	Dec. 7, 1959*	Administrative Services Department, Personnel Division.....	Administrative Services Department, Complaints Division.....	171.40	571.40
June 30, 1959	.....	Compensation Plan Amendments...	Law Department.....		9,345.00
June 30, 1959	.....	Compensation Plan Amendments...	City Clerk Department.....		2,535.00
	Dec. 31, 1959	Reserve Fund.....	City Documents.....		5,696.91
June 30, 1959	.....	Compensation Plan Amendments...	City Planning Board.....		6,495.00
June 30, 1959	.....	Compensation Plan Amendments...	Real Property Department, Property Division.....	\$3,240.00	
	Nov. 30, 1959*	Real Property Department, Buildings Division.....	Real Property Department, Property Division.....	1,000.00	
	Dec. 31, 1959	Reserve Fund.....	Real Property Department, Property Division.....	27,791.52	32,031.52
June 30, 1959	.....	Compensation Plan Amendments...	Real Property Department, Buildings Division.....	\$24,315.00	
	Dec. 31, 1959	Reserve Fund.....	Real Property Department, Buildings Division.....	25,129.35	
	Dec. 31, 1959	Interest on Temporary Loans.....	Real Property Department, Buildings Division.....	27,393.72	
	Dec. 31, 1959	Election Department.....	Real Property Department, Buildings Division.....	27.44	76,865.51
June 30, 1959	.....	Compensation Plan Amendments...	Real Property Department, Market Division.....		1,110.00
June 30, 1959	.....	Compensation Plan Amendments...	Boston Retirement Board.....		3,645.00
June 30, 1959	.....	Compensation Plan Amendments...	Police Department.....	\$37,540.00	
June 24, 1959	.....	Parking Meter Fees.....	Police Department.....	27,027.95	64,567.95
June 30, 1959	.....	Compensation Plan Amendments...	Fire Department.....		20,910.00
June 30, 1959	.....	Compensation Plan Amendments...	Building Department.....		21,857.00
June 30, 1959	.....	Compensation Plan Amendments...	Board of Appeal.....		475.00
June 30, 1959	.....	Compensation Plan Amendments...	Board of Examiners.....	\$158.00	
	Dec. 31, 1959	Building Department.....	Board of Examiners.....	320.00	478.00
June 30, 1959	.....	Compensation Plan Amendments...	Civilian Defense Activities.....		1,740.00
June 30, 1959	.....	Compensation Plan Amendments...	Boston Traffic Department.....	\$18,375.00	
Oct. 27, 1959	.....	Parking Meter Fees.....	Boston Traffic Department.....	13,500.00	31,875.00
June 30, 1959	.....	Compensation Plan Amendments...	Licensing Board.....		1,740.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Bridge Service.....		23,000.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Paving Service.....		51,000.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Survey Division.....		6,000.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Lighting Services.....	\$1,150.00	
	Dec. 31, 1959	Public Works Department, Paving Service.....	Public Works Department, Lighting Service.....	28,085.40	29,235.40
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Sewer Service.....		26,000.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Sanitary Service.....		92,000.00
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Central Office.....		1,600.00

* Reallocation.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
June 30, 1959	.....	Compensation Plan Amendments...	Public Works Department, Automotive Division.....	\$15,000.00	\$18,000.00
	Dec. 7, 1959	Public Works Department, Sewer Service.....	Public Works Department, Automotive Division.....	3,000 00	
June 30, 1959	.....	Compensation Plan Amendments...	Health Department, Health Division.....	\$51,800.00	52,494.76
	Dec. 31, 1959	Election Department.....	Health Department, Health Division.....	694.76	
June 30, 1959	.....	Compensation Plan Amendments...	Health Department, Registry Division.....		5,545.00
June 30, 1959	.....	Compensation Plan Amendments...	Health Department, Weights and Measures Division.....		2,850.00
June 30, 1959	.....	Compensation Plan Amendments...	Hospital Department, Hospital Division.....	\$495,800.00	535,800.00
	Dec. 31, 1959	Hospital Department, Sanatorium Division.....	Hospital Department, Hospital Division.....	40,000.00	
June 30, 1959	.....	Compensation Plan Amendments...	Hospital Department, Sanatorium Division.....		76,280.00
June 30, 1959	.....	Compensation Plan Amendments...	Hospital Department, Long Island Division.....		75,715.00
June 30, 1959	.....	Compensation Plan Amendments...	Welfare Department, Central Office		110,880.00
June 30, 1959	.....	Compensation Plan Amendments...	Welfare Department, Temporary Home.....	\$1,740.00	7,140.00
	Nov. 18, 1959	Welfare Department, Central Office	Welfare Department, Temporary Home.....	5,000.00	
	Dec. 15, 1959*	Welfare Department, Central Office	Welfare Department, Temporary Home.....	400.00	11,562.00
June 30, 1959	.....	Compensation Plan Amendments...	Veterans' Services Department....		541.00
June 30, 1959	.....	Compensation Plan Amendments...	Veterans' Graves Registration....	\$158.00	
	Dec. 31, 1959	Reserve Fund.....	Veterans' Graves Registration....	383.00	93,236.32
June 30, 1959	.....	Compensation Plan Amendments...	Library Department.....	\$88,545.00	
	Dec. 31, 1959	Reserve Fund.....	Library Department.....	4,691.32	326,800.00
June 30, 1959	.....	Compensation Plan Amendments...	Parks and Recreation Department	\$135,000.00	
June 24, 1959	.....	Sales of City Property.....	Parks and Recreation Department	35,000.00	1,265.00
Sept. 17, 1959	.....	Sales of City Property.....	Parks and Recreation Department	75,000.00	
Dec. 22, 1959	.....	Interest on Temporary Loans.....	Parks and Recreation Department	50,000.00	25,000.00
	Dec. 31, 1959	Reserve Fund.....	Parks and Recreation Department	31,800.00	
June 30, 1959	.....	Compensation Plan Amendments...	Workmen's Compensation Service.....		183,000.00
	Dec. 31, 1959	Interest on Refunded Taxes.....	Workmen's Compensation.....		1,265.00
June 30, 1959	.....	Compensation Plan Amendments...	City Record, Publication of.....		25,000.00
	Dec. 31, 1959	Interest on Refunded Taxes.....	Pensions and Annuities, City.....		316.00
Dec. 22, 1959	.....	Interest on Temporary Loans.....	Boston Redevelopment Authority		25,000.00
Total—City Budget.....					<u>\$2,221,016 20</u>
July 7, 1959†	.....	School Committee, Operation of Plant.....	School Committee, Administration.....		\$900.00
Dec. 31, 1959†	.....	School Committee, Pupil Transportation Services.....	School Committee, Fixed Charges		4,800.00
Dec. 28, 1959†	.....	School Committee, Operation of Plant.....	School Committee, Food Services (Deficit Appropriation).....	\$35,000.00	

* Reallocation

† School Committee Orders

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 24, Acts of 1954				
Dec. 28, 1959†		School Committee, Fixed Charges..	School Committee, Food Services (Deficit Appropriation).....	\$20,000.00	
Dec. 28, 1959†		School Committee, Maintenance of Plant.....	School Committee, Food Services (Deficit Appropriation).....	7,000.00	
Dec. 28, 1959†		School Committee, Pupil Transportation Services.....	School Committee, Food Services (Deficit Appropriation).....	7,000.00	
Dec. 28, 1959†		School Committee, Administration..	School Committee, Food Services (Deficit Appropriation).....	5,000.00	\$74,000.00
July 7, 1959†		School Committee, Maintenance of Plant.....	School Committee, Community Services.....	\$14,000.00	
July 7, 1959†		School Committee, Operation of Plant.....	School Committee, Community Services.....	19,000.00	33,000.00
July 21, 1959†		Department of School Buildings, Alterations, Furniture and Equipment for Special Educational Needs.....	Department of School Buildings, General Alterations and Repairs..	\$200,000.00	
Oct. 9, 1959†		Department of School Buildings, Alterations, Furniture and Equipment for Special Educational Needs.....	Department of School Buildings, General Alterations and Repairs..	318,767.43	518,767.43
June 18, 1959†		Sales of School Property.....	Land and Buildings for Schools....		2,300.00
			Total — School Budget.....		\$633,767.43
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments... Reserve Fund.....	Registry of Deeds..... Registry of Deeds.....	\$14,098.00 5,045.00	\$19,143.00
June 30, 1959		Compensation Plan Amendments...	Courthouse Custodian.....		23,918.00
June 30, 1959		Compensation Plan Amendments...	County Buildings.....		9,336.00
June 30, 1959		Compensation Plan Amendments...	Jail.....	\$1,109.00	
Sept. 30, 1959	Dec. 31, 1959	Reserve Fund..... Penal Institutions Department, Central Office.....	Jail..... Jail.....	10,500.00 261.87	11,870.87
June 30, 1959		Compensation Plan Amendments...	Penal Institutions Department, Central Office.....		2,693.00
June 30, 1959		Compensation Plan Amendments...	Penal Institutions Department, House of Correction.....	\$1,425.00	
Sept. 30, 1959		Reserve Fund.....	Penal Institutions Department, House of Correction.....	16,000.00	17,425.00
	Nov. 18, 1959	Penal Institutions Department, House of Correction.....	Penal Institutions Department, House of Correction, Construction of Buildings.....		14,000.00
June 30, 1959		Compensation Plan Amendments...	Supreme Judicial Court.....		1,267.00
June 30, 1959		Compensation Plan Amendments...	Superior Court, Civil Session, General Expenses.....		475.00
June 30, 1959		Compensation Plan Amendments...	Superior Court, Civil Session, Clerk's Office.....	\$15,840.00	
	Dec. 31, 1959	Registry of Deeds.....	Superior Court, Civil Session, Clerk's Office.....	10,990.42	
	Dec. 31, 1959	Jail.....	Superior Court, Civil Session, Clerk's Office.....	602.45	
	Dec. 31, 1959	Courthouse Custodian.....	Superior Court, Civil Session, Clerk's Office.....	15,856.49	43,289.36
June 30, 1959		Compensation Plan Amendments...	Superior Court, Criminal Session..		10,454.00
June 30, 1959		Compensation Plan Amendments...	Municipal Court, City of Boston..		11,530.00
June 30, 1959		Compensation Plan Amendments...	Boston Juvenile Court.....	\$1,109.00	
	Dec. 31, 1959	Reserve Fund.....	Boston Juvenile Court.....	5,539.46	
	Dec. 31, 1959	Municipal Court, City of Boston...	Boston Juvenile Court.....	198.61	6,847.07

† School Committee Orders

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 24, Acts of 1954				
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Probate Court.....	\$158.00	
		Superior Court, Court Officer's Division.....	Probate Court.....	6,117.77	\$6,275.77
June 30, 1959		Compensation Plan Amendments...	Superior Court, Criminal Session, Probation Department.....		3,010.00
June 30, 1959		Compensation Plan Amendments...	Municipal Court, Charlestown District.....		1,267.00
June 30, 1959		Compensation Plan Amendments...	East Boston District Court.....		1,984.00
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Municipal Court, South Boston District.....	\$1,109.00	
		East Boston District Court.....	Municipal Court, South Boston District.....	150.39	1,259.39
June 30, 1959		Compensation Plan Amendments...	Municipal Court, Dorchester District.....		3,234.00
June 30, 1959		Compensation Plan Amendments...	Municipal Court, Roxbury District.....	\$6,019.00	
		Municipal Court, Brighton District	Municipal Court, Roxbury District.....	1,504.12	7,523.12
June 30, 1959	Dec. 31, 1959	Compensation Plan Amendments...	Municipal Court, West Roxbury District.....		2,593.00
June 30, 1959		Compensation Plan Amendments...	Municipal Court, Brighton District.....		950.00
June 30, 1959		Compensation Plan Amendments...	District Court of Chelsea.....		1,742.00
June 30, 1959		Compensation Plan Amendments...	Medical Examiner Service, Northern Division.....		1,267.00
June 30, 1959		Compensation Plan Amendments...	Medical Examiner Service, Southern Division.....		475.00
		Interest on Refunded Taxes.....	Pensions and Annuities, County...		5,000.00
			Total—County Budget.....		\$208,828.58
May 14, 1959†	April 13, 1959§	Parking Meter Fees.....	City Loans, Redemption of.....	\$500,000.00	
Oct. 31, 1959		Water Service Surplus Receipts....	City Loans, Redemption of.....	78,924.81	
		Summer Traffic Tunnel Receipts, Chapter 598, Acts of 1958, Part 1	City Loans, Redemption of.....	1,000,000.00	
		Premium on Permanent Loans.....	City Loans, Redemption of.....	103.70	
		Accrued Interest on Permanent Loans.....	City Debt Requirements, Interest	28,750.00	
	Dec. 31, 1959		Total—Debt Requirements...		\$1,607,778.51
		School Committee Receipts.....	Damages by Dogs.....		\$29,129.50
		Exhibit C-2:	Exhibit B-3:		
		Welfare Department Refund Account.....	Welfare Department Refund Account.....		345,838.29
		Unliquidated Reserve, City, 1953...	Unliquidated Reserve, City, 1953...		14,339.70
		Unliquidated Reserve, City, 1954...	Unliquidated Reserve, City, 1954...		6,828.77
		Unliquidated Reserve, City, 1955...	Unliquidated Reserve, City, 1955...		23,634.80
		Unliquidated Reserve, County, 1953.....	Unliquidated Reserve, County, 1953.....		173.93
		Unliquidated Reserve, County, 1955.....	Unliquidated Reserve, County, 1955.....		1,671.67
		Check Tailings.....	Check Tailings.....		41,386.63
		Collecting Division Suspense Account.....	Collecting Division Suspense Account.....		1,380.88
		Duplicates and Overpayments.....	Duplicates and Overpayments.....		225,000.00
		Payroll Tailings.....	Payroll Tailings.....		70,105.06
		Unclaimed Monies.....	Unclaimed Monies.....		5,129.88
			Total—Miscellaneous.....		\$764,619.11

† Authority of Chapter 92 of the Acts of 1953

§ Chapter 324, Acts of 1914, Section 1.

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1959

ASSETS

Cash in Treasury		\$10,701,841.36
Accounts Receivable:		
Departmental Commitments:		
House of Correction, Industries		13,928.30
Water Rates and Services	\$1,624,650.84	
Water Added to Taxes — 1958 and Prior	97,339.29	
Water Added to Taxes — 1959	228,239.79	
	<hr/>	1,950,229.92
Tax Titles — Water		372,203.67
Total — Assets		<u><u>\$13,038,203.25</u></u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1959
LIABILITIES AND RESERVES

Appropriation Balances:

Water Service	\$71,318.28	
Parking Facilities Fund	15,223.11	
Parking Facilities, Local Communities	29,624.24	
Federal Grants:		
Hospital Department	5,570.48	
Welfare Department	67,756.56	
Parking Meters, Acquisition and Installation of	11.67	
Parking Meter Fees	98,894.30	
House of Correction — Industries	22,700.14	
		<u>\$311,098.78</u>

Reserved Accounts:

Surplus Receipts:		
Water Service	\$54,043.89	
Debt Due and Unpaid	280,000.00	
Sumner Traffic Tunnel	35,000.00	
Street Openings Account	54,379.23	
Payroll Tailings	25,828.19	
Interest Tailings	4,116.25	
Check Tailings	7,224.75	
Unclaimed Money	9,697.74	
Sales of City Property:		
General	70,367.57	
School	491,074.72	
Water	17,200.00	
Sales of Property — Boston Housing Authority	6,480.24	
Union Dues Deductions	6,301.90	
Duplicates and Overpayments	135,775.94	
Credit Union Deductions	168,691.60	
Collecting Division, Suspense Account	104.38	
Tellers' Adjustment Account	167.30	
Unliquidated Reserves — 1959 and Prior	866,378.93	
Payroll Deductions for Purchase of Bonds	138,023.27	
Water Divison, Deposit Account	30,699.22	
Withholding Tax Deductions	1,555,178.53	
State Withholding Tax Deductions	252,313.68	
Special Guarantee Deposit Account	2,450.00	
Private Ways Deposit Account	43,185.00	
Blue Cross Deductions	124,264.51	
Interest on Debt Due 1958 and Prior Years	23,352.59	
Interest on Debt Due 1959	49,063.15	
Sumner Tunnel — Chapter 598 — Acts of 1958, Part 1	5,869,380.00	
Sumner Tunnel — Chapter 598 — Acts of 1958, Part 2	70,000.00	
		<u>10,390,742.58</u>

Revenues Available When Collected:

Departmental Commitments	\$13,928.30	
Water Service	1,950,229.92	
Tax Titles:		
Water	372,203.67	
		<u>2,336,361.89</u>
Total — Liabilities and Reserves		<u><u>\$13,038,203.25</u></u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1959

DEPARTMENT OR ACTIVITY	Balances From 1958	Credits	
		Revenue Received During 1959	
INCOME DEPARTMENTS			
Sumner Traffic Tunnel		\$935,372.83	\$702,595.00
Maintenance and Operation	\$200,156.46		
Interest	11,590.00		
Excess Receipts to Board of Sinking Fund Com- missioners	924,350.77		
Pensions and Annuities	15,566.04		
Repayments for Cash Advances	1,500.00		
Receipts to Massachusetts Turnpike Authority	333,298.31		
Water Service		145,491.62	6,270,735.76
Treasury Department, Collecting Division	\$166,999.00		
Public Works Department, Automotive Division	99,872.00		
Public Works Department, Water Service	2,454,164.34		
Metropolitan District Assessments	3,239,311.04		
Refunded Water Rates	506.11		
Pensions and Annuities	251,087.91		
Sales of City Property — Water		17,200.00	
Penal Institutions Department:			
House of Correction — Industries		25,103.31	55,335.19
Totals — Income Departments		\$1,123,167.76	\$7,028,665.95
DEBT REQUIREMENTS			
Redemption of Rapid Transit Debt			\$5,315,000.00
Redemption of Tax Title Loans			337,335.31
Rapid Transit Interest and Sinking Fund	\$34,657.59		1,639,543.76
Traffic Tunnel Retirement Loan:			
Serial Loans			515,000.00
Interest			116,506.25
	\$34,657.59		\$7,923,385.32
FEDERAL GRANTS			
Welfare Department:			
Aid to Dependent Children	\$49,922.43		\$4,115,337.61
Aid to Dependent Children, Administration Expenses	5,698.21		407,805.53
Aid to Dependent Children, Special Study	7,500.00		5,500.00
Disability Assistance	1,279.61		1,583,283.38
Disability Assistance, Administration Expenses	2,967.71		181,334.62
Old Age Assistance	981.42		8,155,090.68
Old Age Assistance, Administration Expenses	54,469.45		618,423.17
Hospital Department:			
Cadet Nursing Program	2,776.52		
Veterans' Training	2,678.96		115.00
	\$128,274.31		\$15,066,889.99

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
	\$116,506.25	\$1,521,461.58	\$1,486,461.58		\$35,000.00
	78,924.81	6,337,302.57	6,211,940.40	\$71,318.28	54,043.89
		17,200.00		17,200.00	
		80,438.50	57,738.36	22,700.14	
	\$195,431.06	\$7,956,402.65	\$7,756,140.34	\$111,218.42	\$89,043.89
		\$5,315,000.00	\$5,315,000.00		
		337,335.31	337,335.31		
		1,674,201.35	1,674,201.35		
		515,000.00	515,000.00		
\$116,506.25		233,012.50	233,012.50		
\$116,506.25		\$8,074,549.16	\$8,074,549.16		
		\$4,165,260.04	\$4,160,000.00	\$5,260.04	
		413,503.74	400,187.51	13,316.23	
		13,000.00	13,000.00		
		1,584,562.99	1,584,000.00	562.99	
		184,302.33	166,233.28	18,069.05	
		8,156,072.10	8,155,000.00	1,072.10	
		672,892.62	643,416.47	29,476.15	
		2,776.52		2,776.52	
		2,793.96		2,793.96	
		\$15,195,164.30	\$15,121,837.26	\$73,327.04	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Balances From 1958	Credits
		Revenue Received During 1959
UNCLASSIFIED		
Betterments		\$202,909.93
Blue Cross Deductions	\$109,599.25	1,498,325.59
Check Tailings	49,593.64	967.79
Collecting Division, Suspense Account	1,471.56	13.70
Credit Union Deductions	109,165.20	2,492,517.88
Debt Drawn for and Unpaid	47,000.00	
Duplicates and Overpayments	294,380.52	159,291.01
Interest Tailings	4,121.25	142.50
Interest on Debt Due — 1958 and Prior		61,075.09
Interest on Debt Due — 1959		
Municipal Advertising	1,400.00	300.00
Park Department, Suspense Account	5,503.71	4,653.71*
Parking Facilities Fund	15,223.11	
Parking Facilities, Local Communities		
Parking Meter Fees	215,438.10	453,984.15
Parking Meters, Acquisition and Installation of	11.67	
Payroll Deductions for Purchase of Bonds	116,082.57	900,841.45
Payroll Tailings	91,600.37	4,392.55
Private Ways, Deposit Account	29,200.00	28,685.00
Refunded Tax Titles — General Revenue		252.00
Sales of City Property, General	37,967.57	142,400.00
Sales of City Property, Schools	126,195.62	367,179.10
Sales of Property, Boston Housing Authority	6,480.24	
Special Guarantee Deposit Account	1,600.00	
Street Openings Account	67,980.52	95,920.71
Sumner Traffic Tunnel Receipts — Chapter 598 — Acts 1958, Part 1		7,919,380.00
Sumner Traffic Tunnel Receipts — Chapter 598 — Acts 1958, Part 2		2,100,000.00
Tellers' Adjustment Account	391.58	547.10
Unclaimed Money	11,388.94	3,438.68
Union Dues Deductions	6,067.50	80,163.20
Unliquidated Reserve — City — 1953	14,339.70	
Unliquidated Reserve — City — 1954	7,578.77	
Unliquidated Reserve — City — 1955	23,634.80	
Unliquidated Reserve — City — 1956	89,480.05	
Unliquidated Reserve — City — 1957	24,664.08	
Unliquidated Reserve — City — 1958	627,221.08	
Unliquidated Reserve — City — 1959		652,159.96
Unliquidated Reserve — County — 1953	173.93	
Unliquidated Reserve — County — 1955	6,671.67	
Unliquidated Reserve — County — 1956	22,461.61	
Unliquidated Reserve — County — 1957	15,861.11	
Unliquidated Reserve — County — 1958	55,701.96	
Unliquidated Reserve — County — 1959		40,739.52
Water Division, Deposit Account	26,100.97	107,449.00
Welfare Department, Refund Account		345,838.29
Withholding Tax Deductions — Federal	1,199,208.70	13,205,599.91
Withholding Tax Deductions — State		949,502.15
	\$3,460,961.35	\$31,809,362.55

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule C-5)		Total Amounts Available	Expenditures (Schedule C-2)	Balances	
To	From			Unexpended	Unencumbered
		\$202,909.93	\$202,909.93		
		1,607,924.84	1,483,660.33	\$124,264.51	
	\$41,386.63	9,174.80	1,950.05	7,224.75	
	1,380.88	104.38		104.38	
		2,601,683.08	2,432,991.48	168,691.60	
\$279,000.00		326,000.00	46,000.00	280,000.00	
	225,000.00	228,671.53	92,895.59	135,775.94	
		4,263.75	147.50	4,116.25	
		61,075.09	37,722.50	23,352.59	
49,063.15		49,063.15		49,063.15	
		1,700.00	1,700.00		
	850.00				
		15,223.11		15,223.11	
30,000.00		30,000.00	375.76	29,624.24	
	570,527.95	98,894.30		98,894.30	
		11.67		11.67	
		1,016,924.02	878,900.75	138,023.27	
	70,105.06	25,887.86	59.67	25,828.19	
		57,885.00	14,700.00	43,185.00	
		252.00	252.00		
	110,000.00	70,367.57		70,367.57	
	2,300.00	491,074.72		491,074.72	
		6,480.24		6,480.24	
850.00		2,450.00		2,450.00	
		163,901.23	109,522.00	54,379.23	
	2,050,000.00	5,869,380.00		5,869,380.00	
	2,030,000.00	70,000.00		70,000.00	
		938.68	771.38	167.30	
	5,129.88	9,697.74		9,697.74	
		86,230.70	79,928.80	6,301.90	
	14,339.70				
	6,828.77	750.00	750.00		
	23,634.80				
		89,480.05	1,233.66	88,246.39	
		24,664.08	4,328.47	20,335.61	
		627,221.08	597,314.61	29,906.47	
		652,159.96		652,159.96	
	173.93				
	6,671.67				
		22,461.61	782.70	21,678.91	
		15,861.11	4,529.03	11,332.08	
5,000.00		60,701.96	58,721.97	1,979.99	
		40,739.52		40,739.52	
		133,549.97	102,850.75	30,699.22	
	345,838.29				
		14,404,808.61	12,849,630.08	1,555,178.53	
		949,502.15	697,188.47	252,313.68	
\$363,913.15	\$5,504,167.56	\$30,130,069.49	\$19,701,817.48	\$10,428,252.01	

* Adjustment deduction — \$4,653.71 to Park Department — General Revenue

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1959

Cash Balance, January 1, 1959 (Exhibits A-2, Columns 5-6) \$4,747,061.01

RECEIPTS:

Revenues Reserved for Special Objects:

Betterments	\$202,909.93	
Blue Cross Deductions	1,498,325.59	
Check Tailings	967.79	
Collecting Department, Suspense Account	13.70	
Credit Union Deductions	2,492,517.88	
Duplicates and Overpayments	159,291.01	
Interest on Debt Due 1958 and Prior	61,075.09	
Interest Tailings	142.50	
Municipal Advertising	300.00	
Parking Meter Fees	453,984.15	
Payroll Deductions for Purchase of Bonds	900,841.45	
Payroll Tailings	4,392.55	
Private Ways, Deposit Account	28,685.00	
Refunded Tax Titles — General Revenue	252.00	
Sales of City Property — General	142,400.00	
Sales of City Property — Schools	367,179.10	
Street Openings Account	95,920.71	
Sumner Traffic Tunnel Receipts — Chapter 598 Acts 1958 Part 1	7,919,380.00	
Sumner Traffic Tunnel Receipts — Chapter 598 Acts 1958 Part 2	2,100,000.00	
Tellers' Adjustment Account	547.10	
Unclaimed Money	3,438.68	
Union Dues Deductions	80,163.20	
Unliquidated Reserves	692,899.48	
Water Division, Deposit Account	107,449.00	
Withholding Tax Deductions — Federal	13,205,599.91	
Withholding Tax Deductions — State	949,502.15	
		\$31,468,177.97

Federal Grants:

Hospital Department	\$115.00	
Welfare Department	15,066,774.99	
		15,066,889.99

Debt Requirements:

Redemption of Rapid Transit Debt	\$5,315,000.00	
Redemption of Tax Title Loan	337,335.31	
Traffic Tunnel Serial Loans and Interest	631,506.25	
		6,283,841.56

Rapid Transit Interest and Sinking Fund:

Board of Commissioners of Sinking Fund	\$209,555.66	
Metropolitan Transit Authority	1,429,988.10	
		1,639,543.76

Revenue Departments:

Water Service	\$6,270,735.76	
Sumner Traffic Tunnel	702,595.00	
House of Correction, Industries	55,335.19	
		7,028,665.95

Adjustments:

Debt Drawn for and Unpaid	\$279,000.00	
Interest on Debt Due — 1959	49,063.15	
		328,063.15

Total — Balance, Receipts and Adjustments	61,815,182.38	\$66,562,243.39
-----------------------------------------------------	---------------	-----------------

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

EXPENDITURES:

Revenues Reserved for Special Objects:

Betterments	\$202,909.93	
Blue Cross Deductions	1,483,660.33	
Check Tailings	1,950.05	
Credit Union Deductions	2,432,991.48	
Debt Drawn For and Unpaid	46,000.00	
Duplicates and Overpayments	92,895.59	
Interest on Debt Due — 1958 and Prior	37,722.50	
Interest Tailings	147.50	
Municipal Advertising	1,700.00	
Parking Facilities, Local Communities	375.76	
Payroll Deductions for Purchase of Bonds	878,900.75	
Payroll Tailings	59.67	
Private Ways Deposit Account	14,700.00	
Refunded Tax Titles, General Revenue	252.00	
Street Openings Account	109,522.00	
Tellers' Adjustment Account	771.38	
Union Dues Deductions	79,928.80	
Unliquidated Reserves	667,660.44	
Water Division, Deposit Account	102,850.75	
Withholding Tax Deductions — Federal	12,849,630.08	
Withholding Tax Deductions — State	697,188.47	
	<hr/>	\$19,701,817.48

Federal Grants:

Welfare Department	15,121,837.26
------------------------------	---------------

Debt Requirements:

Redemption of Rapid Transit Debt	\$5,315,000.00	
Redemption of Tax Title Loans	337,335.31	
Rapid Transit Interest and Sinking Fund	1,674,201.35	
Traffic Tunnel Retirement Loan — Serial Loans and Interest	748,012.50	
	<hr/>	8,074,549.16

Traffic Tunnel Surplus Receipts — 1958 — Paid to Board of

Commissioners of Sinking Funds	924,350.77
------------------------------------------	------------

Revenue Departments:

	Maintenance	Debt and Interest	
Sumner Traffic Tunnel	\$217,222.50	\$11,590.00	
Water Service	2,972,629.36		
House of Correction, Industries	57,738.36		
Sumner Tunnel Receipts Paid to Massachusetts Turnpike Authority	333,298.31		
Metropolitan Water Assessment	3,239,311.04		
	<hr/>	<hr/>	
	\$6,820,199.57	\$11,590.00	6,831,789.57
			<hr/>
			\$50,654,344.24

Transfers:

To General Revenue Funds	5,201,404.08
------------------------------------	--------------

Adjustment:

Park Department Suspense Account to General Revenue	4,653.71
---------------------------------------------------------------	----------

Total Payments, Transfers and Adjustments	\$55,860,402.03
-----------------------------------------------------	-----------------

Cash Balance, December 31, 1959 (Exhibit A-2, Columns 5-6)	<u>\$10,701,841.39</u>
----------------------------------------------------------------------	------------------------

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Sumner Traffic Tunnel	\$200,156.46	\$152,166.63
1. Administrative and General Services	52,810.92	13,662.83
2. Tunnel Operation and Collection of Tolls	97,792.64	94,769.86
3. Maintenance and Repair of Tunnel Facilities	49,552.90	43,733.94
Water Service	2,454,164.34	1,478,497.11
1. Administrative and General Services	55,244.37	54,694.22
2. Processing of Water Bills, Including Reading and Care of Meters	612,795.60	489,859.22
3. Installation of Mains and Equipment for the Distribution of Water	1,786,124.37	933,943.67
Public Works Department, Automotive Division	99,872.00	47,872.00
1. Maintenance and Repair of Automotive Equipment	99,872.00	47,872.00
Treasury Department, Collecting Division	166,999.00	144,714.00
1. Administrative and General Services	26,994.00	25,744.00
2. Collection of Water Charges	140,005.00	118,970.00
Total Departmental Maintenance (Exhibit C-2)	<u>\$2,921,191.80</u>	<u>\$1,823,249.74</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Traffic Tunnel Retirement Loan	\$515,000.00	
Redemption of Rapid Transit Debt	5,315,000.00	
Redemption of Tax Title Loan	337,335.31	
Interest:		
Rapid Transit	1,674,201.35	
Traffic Tunnel Retirement Loan	233,012.50	
Sumner Traffic Tunnel Retirement Loan	11,590.00	
Payments to Board of Commissioners of Sinking Funds:		
Sumner Traffic Tunnel Excess Receipts	924,350.77	
Total Debt Requirements (Exhibit C-2)	<u>\$9,010,489.93</u>	
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$4,160,000.00	
Dependent Children, Special Study	13,000.00	
Disability Assistance	1,584,000.00	
Old Age Assistance	8,155,000.00	
Administration Expenses:		
Dependent Children	400,187.51	\$396,711.16
Disability Assistance	166,233.28	166,233.28
Old Age Assistance	643,416.47	587,728.16
Total Federal Grants (Exhibit C-2)	<u>\$15,121,837.26</u>	<u>\$1,150,672.60</u>
METROPOLITAN WATER ASSESSMENT		
Metropolitan Water Assessment	\$3,239,311.04	
Total Metropolitan Water Assessments (Exhibit C-2)	<u>\$3,239,311.04</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non- Structural Im- provements to Land	Debt and Interest
\$44,551.19	\$3,199.91	\$199.32	\$39.41			
38,800.35	297.44	25.91	24.41			
2,359.06	490.31	173.41				
3,391.80	2,412.16		15.00			
398,016.99	130,156.57	145,254.50	112,517.93	\$189,721.24		
453.67	10.84	50.00	35.64			
66,951.09	7,945.00	50.00	47,990.29			
330,612.23	122,200.73	145,154.50	64,492.00	189,721.24		
7,000.00	26,000.00	2,500.00	16,500.00			
7,000.00	26,000.00	2,500.00	16,500.00			
4,685.00	14,084.00	3,426.00	90.00			
		1,250.00				
4,685.00	14,084.00	2,176.00	90.00			
\$454,253.18	\$173,440.48	\$151,379.82	\$129,147.34	\$189,721.24		

\$515,000.00
5,315,000.00
337,335.31

1,674,201.35
233,012.50
11,590.00

924,350.77

\$9,010,489.93

\$4,160,000.00
13,000.00
1,584,000.00
8,155,000.00

\$3,399.63 \$12.72 64.00

28,302.36 12,625.68 263.00 \$14,497.27

\$31,701.99 \$12,638.40 \$13,912,327.00 \$14,497.27

\$3,239,311.04

\$3,239,311.04

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
PENSIONS AND ANNUITIES		
Sumner Traffic Tunnel	\$15,566.04	
Water Service	251,087.91	
Total Pensions and Annuities (Exhibit C-2)	<u>\$266,653.95</u>	
REFUNDS		
Refunded Water Rates	\$506.11	
Total Refunds (Exhibit C-2)	<u>\$506.11</u>	
PENAL INDUSTRIES		
General	\$57,738.36	
Total Industries (Exhibit C-2)	<u>\$57,738.36</u>	
UNCLASSIFIED		
Betterments	\$202,909.93	
Blue Cross Deductions	1,483,660.33	
Check Tailings	1,950.05	
Credit Union Deductions	2,432,991.48	
Debt Drawn for and Unpaid	46,000.00	
Duplicates and Overpayments	92,895.59	
Interest Tailings	147.50	
Interest on Debt Due — 1958 and Prior	37,722.50	
Municipal Advertising	1,700.00	
Parking Facilities, Local Communities	375.76	
Payroll Deductions for Purchase of Bonds	878,900.75	
Payroll Tailings	59.67	
Private Ways Deposit Account	14,700.00	
Refunded Tax Titles — General Revenue	252.00	
Street Openings Account	109,522.00	
Sumner Traffic Tunnel:		
Repayment for Cash Advances	1,500.00	
Receipts to Massachusetts Turnpike Authority	333,298.31	
Tellers' Adjustment Account	771.38	
Union Dues Deductions	79,928.80	
Unliquidated Reserve—City—1954	750.00	
Unliquidated Reserve—City—1956	1,233.66	
Unliquidated Reserve—City—1957	4,328.47	
Unliquidated Reserve—City—1958	597,314.61	
Unliquidated Reserve—County—1956	782.70	
Unliquidated Reserve—County—1957	4,529.03	
Unliquidated Reserve—County—1958	58,721.97	
Water Division, Deposit Account	102,850.75	
Withholding Tax Deductions—Federal	12,849,630.08	
Withholding Tax Deductions—State	697,188.47	
Total Unclassified (Exhibit C-2)	<u>\$20,036,615.79</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1959

Contractual Services	Supplies and Materials	Current Charges and Obligations	Equipment	Structures and Improvements	Land and Non- Structural Im- provements to Land	Debt and Interest
		\$15,566.04				
		251,087.91				
		\$266,653.95				
		\$506.11				
		\$506.11				
	\$57,738.36					
	\$57,738.36					
		\$202,909.93				
		1,483,660.33				
		1,950.05				
		2,432,991.48				
						\$46,000.00
		92,895.59				
		147.50				
						37,722.50
		1,700.00				
\$375.76		878,900.75				
		59.67				
		14,700.00				
		252.00				
		109,522.00				
		1,500.00				
		333,298.31				
		771.38				
		79,928.80				
		750.00				
		1,233.66				
		4,328.47				
		597,314.61				
		782.70				
		4,529.03				
		58,721.97				
		102,850.75				
		12,849,630.08				
		697,188.47				
\$375.76		\$19,952,517.53				\$83,722.50

SCHEDULE C-3

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Title Account

Fiscal Year Ended December 31, 1959

Balance, December 31, 1958		\$7,239,815.59
Additions:		
Transfers from:		
Tax Accounts (Schedule B-4)	\$2,584,985.57	
Building Department	422,067.66	
Sidewalks Added to Taxes	140.07	
	<hr/>	\$3,007,193.30
Reinstated from Tax Possessions (Schedule C-4)		16,340.58
Reinstated Abatements		60.20
Commitments (Costs and Interest)		137,404.48
Abatements after Payments		20,861.08
Adjustments		50.00
		<hr/>
		3,181,909.64
		<hr/>
		\$10,421,725.23
Decreases:		
Receipts	\$1,423,923.90	
Abatements charged to Overlay Accounts (Schedule B-5)	255,398.77	
Transfers to Tax Possessions (Schedule C-4)	1,711,831.48	
Canceled Costs and Interest	19,333.66	
Reinstatements to Tax Accounts (Schedule B-4)	65,482.17	
Adjustments	115.50	
Abatements — Building Department	3,432.44	
	<hr/>	3,479,517.92
Balance, December 31, 1959		\$6,942,207.31

SCHEDULE C-4

City of Boston and County of Suffolk

SPECIAL REVENUE FUNDS

Analysis of Tax Possessions Account

Fiscal Year Ended December 31, 1959

Balance, December 31, 1958	\$1,777,320.50
--------------------------------------	----------------

Additions:

Transfers from:

Tax Titles, General Revenue (Schedule C-3)	\$1,711,831.48		
Tax Titles, Sinking Funds	5,130.37		
Tax Titles, Water	53,481.63		
		\$1,770,443.48	
Commitments (Land Court Fees, etc.)		12,143.43	
Profits on Sales		51,849.34	
			1,834,436.25
			<u>\$3,611,756.75</u>

Decreases:

Receipts		\$409,650.00	
Reinstatements:			
Tax Titles, General Revenue (Schedule C-3)	\$16,340.58		
Tax Titles, Water	133.50		
		16,474.08	
Canceled Land Court Fees, etc.		625.58	
Loss on Sales		864,033.74	
			1,290,783.40
Balance, December 31, 1959			<u><u>\$2,320,973.35</u></u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 24, Acts of 1954				
Sept. 30, 1959	May 31, 1959*	Sumner Traffic Tunnel Receipts...	Traffic Tunnel Retirement Loan, Interest		\$116,506.25
			Total—Debt Requirements.....		<u>\$116,506.25</u>
	Dec. 31, 1959	Parking Meter Fees.....	Parking Facilities, Local Communities...		\$30,000.00
	Dec. 31, 1959	Warrants Payable, 1959.....	Debt Drawn for and Unpaid.....		279,000.00
	Dec. 31, 1959	Warrants Payable, 1959.....	Interest on Debt Due, 1959.....		49,063.15
	Dec. 31, 1959	Unliquidated Reserve, County, 1955	Unliquidated Reserve, County, 1958....		5,000.00
	Dec. 31, 1959†	Park Department, Suspense Account	Special Guarantee Deposit Account.....		850.00
			Total—Unclassified.....		<u>\$363,913.15</u>

* Chapter 361, Acts of 1945, Section 5

† Adjustment

SECTION D

CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1959

ASSETS

Cash in Treasury		\$7,889,197.32
Loans Authorized and Unissued:		
Bridges, Construction of	\$2,000,000.00	
Construction of Buildings, Original Equipment and Furnishings Thereof	8,450,000.00	
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	5,000,000.00	
Municipal Auditorium	10,900,000.00	
Off-Street Parking Facilities	2,750,000.00	
Public Ways, Construction of	2,000,000.00	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	500,000.00	
Urban Redevelopment Loan	3,500,000.00	
Departmental Equipment — Hospital	500,000.00	
New City Hall, Construction of	19,950,000.00	
Sewerage Loan	500,000.00	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Hospital Department	1,000,000.00	
	<u>57,050,000.00</u>	
Total Assets		<u><u>\$64,939,197.32</u></u>

LIABILITIES AND RESERVES

Appropriation Balances	\$7,829,572.94
Construction Authorized	57,050,000.00
Warrants Payable	59,624.38
Total Liabilities and Reserves	<u><u>\$64,939,197.32</u></u>

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1959

Cash Balance, January 1, 1959 (Exhibit A-2, Column 7) \$8,336,823.04

RECEIPTS

Loans Issued:

Bridges, Construction of	\$500,000.00	
Construction and Reconstruction of Buildings, etc.	300,000.00	
Construction of School Buildings, etc.	1,500,000.00	
Departmental Equipment	500,000.00	
Municipal Auditorium	100,000.00	
Public Ways, Construction of	1,500,000.00	
Remodeling, Reconstruction, etc., of Roxbury Memorial High School	1,000,000.00	
Sewerage Works	500,000.00	
	\$5,900,000.00	

Miscellaneous:

Bridges, Construction of	\$187,997.84	
Civil Defense Activities	18,022.00	
Public Ways, Construction of	186,363.07	
Sewerage Works	1,063.31	
	393,446.22	
Transfers from Sumner Traffic Tunnel Receipts		3,080,000.00
Warrants Payable — 1959		9,373,446.22
		59,624.38
Total		\$17,769,893.64

EXPENDITURES

Boston Traffic Department:

Automatic Traffic Control Signals in Various Sections of the City \$5,848.35

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof 514,638.52

Hospital Department, Hospital Division:

Construction of Buildings and Original Equipment and Furnishings Thereof 2,500.00

Public Works Department:

Bridges, Construction of	413,177.92
Construction of Buildings and Original Equipment and Furnishings Thereof	3,240.00
Incinerator Building, Construction and Equipping	2,268,120.40
Public Ways, Construction of	1,829,943.61
Sewerage Works	426,495.97

Department of School Buildings:

Construction of School Buildings, Acquisition of Land and Original Equipment and Furnishings Thereof 1,451,061.09

Unclassified:

City of Boston, Parking Facilities	1,433,734.94	
Civil Defense Activities	11,649.18	
Demolition of Abandoned and Dilapidated Structures	2,034.50	
Departmental Equipment	262,439.25	
Municipal Auditorium	462,321.69	
New City Hall, Construction of	27,200.00	
Permanent Housing for Veterans of World War II	31,626.89	
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	697,156.27	
	9,843,188.58	
Warrants Payable — 1958		37,507.74
Total		\$9,880,696.32

Cash Balance, December 31, 1959 (Exhibit A-2, Column 7) \$7,889,197.32

EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1959

DEPARTMENT AND IMPROVEMENT	Balances from 1958	Credits	
		Revenue Received During 1959	Loans Issued in 1959
TRAFFIC DEPARTMENT			
Automatic Traffic Control Signals in Various Sections of the City	\$15,596.08		
FIRE DEPARTMENT			
Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	626,376.87		\$100,000.00
HOSPITAL DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	77,081.46		
Remodeling, Reconstructing and Extraordinary Repairs to Buildings, Chapter 668, Acts of 1958			
LONG ISLAND HOSPITAL			
Construction of Buildings and Original Equipment and Furnishings Thereof	125,684.27		
LIBRARY DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	505,404.25		
PARKS AND RECREATION DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	22,094.83		
Establishment of Parks and Playgrounds	7,831.28		
Eradication of Dutch Elm Disease	4,664.00		
REAL PROPERTY DEPARTMENT — BUILDINGS DIVISION			
Construction of Buildings and Original Equipment and Furnishings Thereof	8,671.24		
WELFARE DEPARTMENT			
Construction of Buildings and Original Equipment and Furnishings Thereof	3,744.27		
PUBLIC WORKS DEPARTMENT			
Bridges, Construction of	348,118.61	\$187,997.84	500,000.00
Construction of Buildings and Original Equipment and Furnishings Thereof	8,661.09		
Incinerator Building, Construction and Equipping	2,259,811.21		200,000.00
Public Ways, Construction of	315,451.45	186,363.07	1,500,000.00
Sewerage Works	100,079.84	1,063.31	500,000.00
DEPARTMENT OF SCHOOL BUILDINGS			
Construction of School Buildings, Acquisition of Land, and Original Equipment and Furnishings Thereof	266,315.84		1,500,000.00
Remodeling, Reconstruction or Making Extraordinary Repairs to Roxbury Memorial High School			1,000,000.00
UNCLASSIFIED			
Permanent Housing for Veterans of World War II	31,626.89		
City of Boston Parking Facilities	1,392,688.65		
Civil Defense Activities	123,043.42	18,022.00	
Departmental Equipment	116,302.26		500,000.00
Municipal Auditorium	377,500.00		100,000.00
New City Hall, Construction of			
Remodeling, Reconstructing and Extraordinary Repairs to Buildings	1,186,519.00		
Urban Redevelopment Loan, Sec. 26, c.c., Chapter 121 of the G. L.	372,112.00		
Voting Machines	1,037.22		
Demolition of Abandoned and Dilapidated Structures	2,899.27		
Totals	\$8,299,315.30	\$393,446.22	\$5,900,000.00

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

Transfers (Schedule D-2)		Total Amounts Available	Total Expenditures	Balances to 1960			
To	From			Unexpended	Loans Authorized But Not Issued	Unliquidated	Unencumbered
\$30,000.00		\$45,596.08	\$5,848.35	\$39,747.73		\$10,465.25	\$29,282.48
		726,376.87	514,638.52	211,738.35		199,656.47	12,081.88
		77,081.46	2,500.00	74,581.46	\$1,950,000.00		2,024,581.46
2,000,000.00		2,000,000.00		2,000,000.00	1,000,000.00	38,100.00	2,961,900.00
		125,684.27		125,684.27	5,750,000.00		5,875,684.27
		505,404.25		505,404.25	550,000.00		1,055,404.25
		22,094.83		22,094.83			22,094.83
		7,831.28		7,831.28			7,831.28
		4,664.00		4,664.00			4,664.00
		8,671.24		8,671.24			8,671.24
		3,744.27		3,744.27			3,744.27
		1,036,116.45	413,177.92	622,938.53	2,000,000.00	342,135.68	2,280,802.85
		8,661.09	3,240.00	5,421.09	200,000.00	7,560.00	197,861.09
		2,459,811.21	2,268,120.40	191,690.81		191,690.81	
		2,001,814.52	1,829,943.61	171,870.91	2,000,000.00	1,071,042.94	1,100,827.97
		601,143.15	426,495.97	174,647.18	500,000.00	379,257.52	295,389.66
		1,766,315.84	1,451,061.09	315,254.75	5,000,000.00	846,922.86	4,468,331.89
		1,000,000.00		1,000,000.00		1,000,000.00	
1,000,000.00		31,626.89	31,626.89				
		2,392,688.65	1,433,734.94	958,953.71	2,750,000.00	1,884,088.69	1,824,865.02
		141,065.42	11,649.18	129,416.24		1,322.92	128,093.32
		616,302.26	262,439.25	353,863.01	500,000.00	115,002.59	738,860.42
		477,500.00	462,321.69	15,178.31	10,900,000.00	269,775.97	10,645,402.34
50,000.00		50,000.00	27,200.00	22,800.00	19,950,000.00	21,500.00	19,951,300.00
		1,186,519.00	697,156.27	489,362.73	500,000.00	494,514.89	494,847.84
		372,112.00		372,112.00	3,500,000.00		3,872,112.00
		1,037.22		1,037.22			1,037.22
		2,899.27	2,034.50	864.77			864.77
\$3,080,000.00		\$17,672,761.52	\$9,843,188.58	\$7,829,572.94	\$57,050,000.00	\$6,873,036.59	\$58,006,536.35

SCHEDULE D=2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1959

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 24, Acts of 1954				
June 24, 1959	Sumner Traffic Tunnel Receipts, Chapter 598, Acts of 1958, Part 2	Boston Traffic Commission, Automatic Traffic Control Signals in Various Sections of the City....	\$30,000.00	
Aug. 26, 1959	Sumner Traffic Tunnel Receipts, Chapter 598, Acts of 1958 Part 2	Hospital Department, Remodeling, Reconstructing, and Extraordinary Repairs to Buildings, Chapter 668, Acts of 1958.....	2,000,000.00	
Oct. 20, 1959	Sumner Traffic Tunnel Receipts, Chapter 598, Acts of 1958 Part 1	City of Boston, Parking Facilities	1,000,000.00	
Dec. 16, 1959	Sumner Traffic Tunnel Receipts, Chapter 598, Acts of 1958 Part 1	New City Hall Construction of....	50,000.00	
			Total—Capital Improvement Funds.....		<u>\$3,080,000.00</u>

SECTION E
DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET—DEBT AND SINKING FUNDS
January 1 and December 31, 1959

	January 1, 1959	December 31, 1959
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$359,388.02	\$85,969.40
Investments — Board of Commissioners of		
Sinking Fund	60,701,254.89	57,046,832.95
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$16,081.85	\$16,569.68
Sewer	8,515.47	7,907.42
	<u>24,597.32</u>	<u>24,477.10</u>
Apportioned but not Due:		
Street	\$480,253.35	\$526,947.68
Sewer	134,539.89	122,661.30
	<u>614,793.24</u>	<u>649,608.98</u>
Unapportioned:		
Street	\$432,558.21	\$454,347.17
Sewer	52,097.85	56,459.28
	<u>484,656.06</u>	<u>510,806.45</u>
Tax Titles — Street and Sewer Assess- ments	26,660.42	24,559.93
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt	116,394,131.02	107,223,765.94
Liquidating Debt	337,335.31	
	<u>\$178,942,816.28</u>	<u>\$165,566,020.75</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$45,593,500.00	\$40,278,500.00
Serial Loans:		
Inside Debt Limit	\$45,661,000.00	\$44,876,000.00
Outside Debt Limit	81,365,000.00	75,375,000.00
	<u>127,026,000.00</u>	<u>120,251,000.00</u>
Tax Title Loans	337,335.31	
Reserved Accounts:		
Excess of Sinking Fund over Traffic Tunnel Retirement Debt	\$10,615.63	\$1,250.00
Interest on Rapid Transit Debt	19,490.66	17,078.16
	<u>30,106.29</u>	<u>18,328.16</u>
Revenues Available when Collected:		
Special Assessments	\$1,124,046.62	\$1,184,892.53
Tax Titles	26,660.42	24,559.93
	<u>1,150,707.04</u>	<u>1,209,452.46</u>
Sinking Funds Surplus	4,805,167.64	3,808,740.13
	<u>\$178,942,816.28</u>	<u>\$165,566,020.75</u>
Total Liabilities and Surplus		

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1959

Gross funded debt, December 31, 1958		\$172,619,500.00
Add funded debt issued in 1959:		
City Debt		5,900,000.00
		<u>\$178,519,500.00</u>
Deduct funded debt paid in 1959:		
City Debt	\$12,160,000.00	
Rapid Transit Debt	5,315,000.00	
Traffic Tunnel Retirement Debt	515,000.00	
		<u>17,990,000.00</u>
Gross funded debt, December 31, 1959		\$160,529,500.00
Sinking Funds, December 31, 1958	\$61,060,642.91*	
Receipts during 1959	4,045,916.38	
	<u>\$65,106,559.29</u>	
Payments	7,973,756.94	
	<u>\$57,132,802.35</u>	
Less: Reserve for payment of interest on debt	17,078.16	
Total redemption means, December 31, 1959		<u>57,115,724.19</u>
Net funded debt, December 31, 1959		<u><u>\$103,413,775.81</u></u>

* Includes \$30,106.29 interest on debt.

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1959
LOANS IN ANTICIPATION OF REVENUE

Loans issued during 1959	\$55,000,000.00*
Less 1959 Loans paid off	<u>55,000,000.00</u>
Net Outstanding Obligations	<u><u>—</u></u>

* Total authorized by City Council, \$70,000,000.00.

TAX TITLE LOANS
(Chapter 49, Acts of 1933, as amended)

Loans outstanding, December 31, 1958	\$337,335.31*
Less: Tax Title and Tax Possession Receipts paid to Commonwealth	<u>337,335.31</u>
	<u>—</u>
Less: Reserve for Redemption of Tax Title Loan	<u>—</u>
Balance outstanding December 31, 1959	<u><u>—</u></u>

* Under the provisions of Chapter 49, Acts of 1933, as amended by Chapter 726, Acts of 1955, this amount will be liquidated by monthly payments to the Treasurer of the Commonwealth of receipts from Tax Titles pledged to the redemption of the loan.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1959

Total debt incurring power within the debt limit (5 per cent of \$1,520,692,409, the average assessed valuation for three years, less abatements)		\$76,034,620.45
Debt incurred:		
Total funded debt, city and county	\$172,619,500.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$68,050,000.00	
Traffic Tunnel debt	100,000.00	
Traffic Tunnel Retirement debt	13,315,000.00	
County debt	—	
Rapid Transit debt	45,493,500.00	
	<u>\$126,958,500.00</u>	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	166,000.00	
	<u>127,124,500.00</u>	
Funded debt within the debt limit	\$45,495,000.00	
Offsets to funded debt:		
Sinking funds	\$61,030,536.62	
Less sinking funds for debt outside the debt limit:		
Permanent Housing	\$4,569,381.48	
Rapid Transit	45,493,500.00	
Traffic Tunnel	100,000.00	
Traffic Tunnel Retirement	10,631,868.98	
	<u>60,794,750.46</u>	
Offsets to funded debt within the debt limit	235,786.16	
Net indebtedness within the debt limit, December 31, 1958	\$45,259,213.84	
Loans authorized but not issued (within the debt limit)	21,837,000.00	
Used debt incurring power within the debt limit	<u>67,096,213.84</u>	
Unused debt incurring power within the debt limit, January 1, 1959	\$8,938,406.61	
Estimated increase during the year by:		
Serial bonds within the debt limit, redeemable during year	5,544,000.00	
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year	<u>\$14,482,406.61</u>	

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1959

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
Dec. 23, 1958	Nov. 1, 1959	4	Departmental Equipment, Hospital.....	\$500,000		Nov. 1, 1960-64	\$100,000
Sept. 17, 1959	Nov. 1, 1959	4	{Remodeling, Reconstructing or Making Extraordinary Repairs to Roxbury Memorial High School (Act of 1959)}		\$1,000,000	Nov. 1, 1960-69	100,000
Aug. 16, 1957	Nov. 1, 1959	4	Public Ways, Construction of.....	1,500,000		Nov. 1, 1960-69	150,000
Nov. 6, 1956	Nov. 1, 1959	3½	Bridges, Construction of.....	500,000		Nov. 1, 1960-79	25,000
Aug. 16, 1957	Nov. 1, 1959	3½	{Construction of Buildings, } {Acquisition of Land, etc. }	300,000		Nov. 1, 1960-79	15,000
Oct. 16, 1958	Nov. 1, 1959	3½	Sewerage Loan.....	500,000		Nov. 1, 1960-79	25,000
Oct. 19, 1954	Nov. 1, 1959	3½	{Construction of School Buildings, } {Acquisition of Land, etc. }	1,500,000		Nov. 1, 1960-79	75,000
Oct. 22, 1957	Dec. 30, 1959	3	Municipal Auditorium.....		100,000	July 1, 1960	100,000
			Totals.....	\$4,800,000	\$1,100,000		
Inside debt limit.....				\$4,800,000			
Outside debt limit.....					1,100,000		
					<u>\$5,900,000</u>		

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1959

YEAR													SERIAL BONDS		
													City	Traffic Tunnel Retirement	Total Serial Bonds
1960	.	.	.	.	.	.	.	.	.	.	.	.	\$9,404,000	\$525,000	\$9,929,000
1961	.	.	.	.	.	.	.	.	.	.	.	.	8,736,000	530,000	9,266,000
1962	.	.	.	.	.	.	.	.	.	.	.	.	8,380,000	535,000	8,915,000
1963	.	.	.	.	.	.	.	.	.	.	.	.	7,518,000	545,000	8,063,000
1964	.	.	.	.	.	.	.	.	.	.	.	.	7,026,000	555,000	7,581,000
1965	.	.	.	.	.	.	.	.	.	.	.	.	6,700,000	560,000	7,260,000
1966	.	.	.	.	.	.	.	.	.	.	.	.	6,456,000	570,000	7,026,000
1967	.	.	.	.	.	.	.	.	.	.	.	.	6,256,000	580,000	6,836,000
1968	.	.	.	.	.	.	.	.	.	.	.	.	5,942,000	590,000	6,532,000
1969	.	.	.	.	.	.	.	.	.	.	.	.	5,641,000	600,000	6,241,000
1970	.	.	.	.	.	.	.	.	.	.	.	.	4,997,000	610,000	5,607,000
1971	.	.	.	.	.	.	.	.	.	.	.	.	4,725,000	615,000	5,340,000
1972	.	.	.	.	.	.	.	.	.	.	.	.	4,349,000	625,000	4,974,000
1973	.	.	.	.	.	.	.	.	.	.	.	.	4,209,000	635,000	4,844,000
1974	.	.	.	.	.	.	.	.	.	.	.	.	3,934,000	645,000	4,579,000
1975	.	.	.	.	.	.	.	.	.	.	.	.	3,748,000	655,000	4,403,000
1976	.	.	.	.	.	.	.	.	.	.	.	.	3,550,000	665,000	4,215,000
1977	.	.	.	.	.	.	.	.	.	.	.	.	3,295,000	675,000	3,970,000
1978	.	.	.	.	.	.	.	.	.	.	.	.	2,375,000	685,000	3,060,000
1979	.	.	.	.	.	.	.	.	.	.	.	.	195,000	695,000	890,000
1980	.	.	.	.	.	.	.	.	.	.	.	.	15,000	705,000	720,000
1981	.	.	.	.	.	.	.	.	.	.	.	.
1982	.	.	.	.	.	.	.	.	.	.	.	.
1983	.	.	.	.	.	.	.	.	.	.	.	.
1984	.	.	.	.	.	.	.	.	.	.	.	.
1985	.	.	.	.	.	.	.	.	.	.	.	.
1986	.	.	.	.	.	.	.	.	.	.	.	.
1987	.	.	.	.	.	.	.	.	.	.	.	.
1988	.	.	.	.	.	.	.	.	.	.	.	.
1989	.	.	.	.	.	.	.	.	.	.	.	.
1990	.	.	.	.	.	.	.	.	.	.	.	.
1991	.	.	.	.	.	.	.	.	.	.	.	.
1992	.	.	.	.	.	.	.	.	.	.	.	.
1993	.	.	.	.	.	.	.	.	.	.	.	.
1994	.	.	.	.	.	.	.	.	.	.	.	.
1995	.	.	.	.	.	.	.	.	.	.	.	.
Totals	.	.	.	.	.	.	.	.	.	.	.	.	\$107,451,000	\$12,800,000	\$120,251,000

EXHIBIT E-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1959

YEAR	SINKING FUNDS BONDS			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1960		\$1,975,000	\$1,975,000	\$11,904,000
1961		1,750,000	1,750,000	11,016,000
1962		1,515,000	1,515,000	10,430,000
1963		703,000	703,000	8,766,000
1964		248,000	248,000	7,829,000
1965		60,000	60,000	7,320,000
1966		150,000	150,000	7,176,000
1967		1,662,000	1,662,000	8,498,000
1968		1,718,000	1,718,000	8,250,000
1969		1,380,000	1,380,000	7,621,000
1970		2,110,000	2,110,000	7,717,000
1971		3,570,000	3,570,000	8,910,000
1972		3,570,000	3,570,000	8,544,000
1973	\$100,000	2,207,000	2,307,000	7,151,000
1974		1,102,000	1,102,000	5,681,000
1975		1,010,000	1,010,000	5,413,000
1976		3,215,000	3,215,000	7,430,000
1977		1,460,000	1,460,000	5,430,000
1978		70,000	70,000	3,130,000
1979				890,000
1980		105,000	105,000	825,000
1981		300,000	300,000	300,000
1982		565,000	565,000	565,000
1983		910,000	910,000	910,000
1984		155,000	155,000	155,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1988				
1989				
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$100,000	\$40,178,500	\$40,278,500	\$160,529,500

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND INTEREST PAYABLE FROM TAX LEVIES
December 31, 1959

YEAR													Debt	Interest	Total
1960	.	.	.	.	.	.	.	.	.	.	.	.	\$9,404,000	\$3,206,385	\$12,610,385
1961	.	.	.	.	.	.	.	.	.	.	.	.	8,736,000	2,942,245	11,678,245
1962	.	.	.	.	.	.	.	.	.	.	.	.	8,380,000	2,688,620	11,068,620
1963	.	.	.	.	.	.	.	.	.	.	.	.	7,518,000	2,454,540	9,972,540
1964	.	.	.	.	.	.	.	.	.	.	.	.	7,026,000	2,237,551	9,263,551
1965	.	.	.	.	.	.	.	.	.	.	.	.	6,700,000	2,027,899	8,727,899
1966	.	.	.	.	.	.	.	.	.	.	.	.	6,456,000	1,828,321	8,284,321
1967	.	.	.	.	.	.	.	.	.	.	.	.	6,256,000	1,632,911	7,888,911
1968	.	.	.	.	.	.	.	.	.	.	.	.	5,942,000	1,444,520	7,386,520
1969	.	.	.	.	.	.	.	.	.	.	.	.	5,641,000	1,264,025	6,905,025
1970	.	.	.	.	.	.	.	.	.	.	.	.	4,997,000	1,099,369	6,096,369
1971	.	.	.	.	.	.	.	.	.	.	.	.	4,725,000	951,170	5,676,170
1972	.	.	.	.	.	.	.	.	.	.	.	.	4,349,000	809,338	5,158,338
1973	.	.	.	.	.	.	.	.	.	.	.	.	4,209,000	673,294	4,882,294
1974	.	.	.	.	.	.	.	.	.	.	.	.	3,934,000	542,313	4,476,313
1975	.	.	.	.	.	.	.	.	.	.	.	.	3,748,000	417,138	4,165,138
1976	.	.	.	.	.	.	.	.	.	.	.	.	3,550,000	295,412	3,845,412
1977	.	.	.	.	.	.	.	.	.	.	.	.	3,295,000	177,600	3,472,600
1978	.	.	.	.	.	.	.	.	.	.	.	.	2,375,000	69,362	2,444,362
1979	.	.	.	.	.	.	.	.	.	.	.	.	195,000	6,150	201,150
1980	.	.	.	.	.	.	.	.	.	.	.	.	15,000	131	15,131
Totals	.	.	.	.	.	.	.	.	.	.	.	.	\$107,451,000	\$26,768,294	\$134,219,294

EXHIBIT E-8
City of Boston and County of Suffolk
DEBT AND INTEREST PAYABLE FROM SINKING FUNDS
December 31, 1959

YEAR													Debt	Interest	Total
1960	.	.	.	.	.	.	.	.	.	.	.	.	\$2,500,000	\$1,698,444	\$4,198,444
1961	.	.	.	.	.	.	.	.	.	.	.	.	2,280,000	1,574,882	3,854,882
1962	.	.	.	.	.	.	.	.	.	.	.	.	2,050,000	1,499,096	3,549,096
1963	.	.	.	.	.	.	.	.	.	.	.	.	1,348,000	1,450,326	2,798,326
1964	.	.	.	.	.	.	.	.	.	.	.	.	803,000	1,413,055	2,216,055
1965	.	.	.	.	.	.	.	.	.	.	.	.	10,170,000	1,394,249	11,564,249
1966	.	.	.	.	.	.	.	.	.	.	.	.	150,000	1,215,644	1,365,644
1967	.	.	.	.	.	.	.	.	.	.	.	.	1,662,000	1,188,894	2,850,894
1968	.	.	.	.	.	.	.	.	.	.	.	.	1,718,000	1,116,038	2,834,038
1969	.	.	.	.	.	.	.	.	.	.	.	.	1,380,000	1,063,261	2,443,261
1970	.	.	.	.	.	.	.	.	.	.	.	.	2,110,000	989,436	3,099,436
1971	.	.	.	.	.	.	.	.	.	.	.	.	3,570,000	877,099	4,447,099
1972	.	.	.	.	.	.	.	.	.	.	.	.	3,570,000	745,821	4,315,821
1973	.	.	.	.	.	.	.	.	.	.	.	.	2,207,000	621,869	2,828,869
1974	.	.	.	.	.	.	.	.	.	.	.	.	1,102,000	544,401	1,646,401
1975	.	.	.	.	.	.	.	.	.	.	.	.	1,010,000	512,441	1,522,441
1976	.	.	.	.	.	.	.	.	.	.	.	.	3,215,000	448,816	3,663,816
1977	.	.	.	.	.	.	.	.	.	.	.	.	1,460,000	333,066	1,793,066
1978	.	.	.	.	.	.	.	.	.	.	.	.	70,000	289,016	359,016
1979	.	.	.	.	.	.	.	.	.	.	.	.		286,041	286,041
1980	.	.	.	.	.	.	.	.	.	.	.	.	105,000	286,041	391,041
1981	.	.	.	.	.	.	.	.	.	.	.	.	300,000	279,879	579,879
1982	.	.	.	.	.	.	.	.	.	.	.	.	565,000	273,966	838,966
1983	.	.	.	.	.	.	.	.	.	.	.	.	910,000	254,191	1,164,191
1984	.	.	.	.	.	.	.	.	.	.	.	.	155,000	235,416	390,416
1985	.	.	.	.	.	.	.	.	.	.	.	.	500,000	231,191	731,191
1986	.	.	.	.	.	.	.	.	.	.	.	.	560,000	213,816	773,816
1987	.	.	.	.	.	.	.	.	.	.	.	.	115,000	206,516	321,516
1988	.	.	.	.	.	.	.	.	.	.	.	.		203,479	203,479
1989	.	.	.	.	.	.	.	.	.	.	.	.		203,479	203,479
1990	.	.	.	.	.	.	.	.	.	.	.	.	83,500	203,479	286,979
1991	.	.	.	.	.	.	.	.	.	.	.	.	20,000	201,600	221,600
1992	.	.	.	.	.	.	.	.	.	.	.	.	1,870,000	179,925	2,049,925
1993	.	.	.	.	.	.	.	.	.	.	.	.	3,000,000	140,763	3,140,763
1994	.	.	.	.	.	.	.	.	.	.	.	.	2,500,000	37,950	2,537,950
1995	.	.	.	.	.	.	.	.	.	.	.	.	20,000	450	20,450
Totals	.	.	.	.	.	.	.	.	.	.	.	.	\$53,078,500	\$22,414,036	\$75,492,536

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1959

GROSS FUNDED DEBT

	City Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1958	\$113,711,000.00	\$100,000.00	\$13,315,000.00	\$45,493,500.00	\$172,619,500.00
December 31, 1959	107,451,000.00	100,000.00	12,800,000.00	40,178,500.00	160,529,500.00
Decrease	\$6,260,000.00	—	\$515,000.00	\$5,315,000.00	\$12,090,000.00

NET FUNDED DEBT

	City Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1958	\$108,905,832.36	—	\$2,683,131.02	—	\$111,588,963.38
December 31, 1959	103,642,259.87	\$1,250.00†	227,234.06†	—	103,413,775.81
Decrease	\$5,263,572.49	\$1,250.00	\$2,910,365.08		\$8,175,187.57

† Excess of Sinking Fund over Debt.

SCHEDULE E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1959

	CITY DEBT			
	Outstanding January 1, 1959	Issued in 1959	Matured or Canceled in 1959	Outstanding December 31, 1959
Bridges: Miscellaneous	\$4,811,000.00	\$500,000.00	\$339,000.00	\$4,972,000.00
City of Boston Funding Loan	44,500,000.00		2,250,000.00	42,250,000.00
Transit Assessment Loan	1,015,000.00		1,015,000.00	
Miscellaneous:				
City of Boston Civil Defense	60,000.00		20,000.00	40,000.00
City of Boston Parking Facilities	8,810,000.00		565,000.00	8,245,000.00
Demolition of Abandoned and Dilapidated Structures	225,000.00		225,000.00	
Departmental Equipment	1,800,000.00	500,000.00	600,000.00	1,700,000.00
East Boston Stadium	30,000.00		30,000.00	
Eradication of Dutch Elm Disease	40,000.00		40,000.00	
Extraordinary Repairs	2,220,000.00		250,000.00	1,970,000.00
Long Island Viaduct	1,640,000.00		130,000.00	1,510,000.00
Municipal Auditorium	1,000,000.00	100,000.00	1,000,000.00	100,000.00
Municipal Relief Loan, Acts of 1957	758,000.00		758,000.00	
Permanent Housing for Veterans of World War II	6,860,000.00		960,000.00	5,900,000.00
Urban Redevelopment	3,780,000.00		270,000.00	3,510,000.00
Voting Machines	480,000.00		100,000.00	380,000.00
Public Buildings, Exclusive of Schoolhouses	11,873,000.00	300,000.00	785,000.00	11,388,000.00
Schoolhouses and Sites	7,849,000.00	2,500,000.00	434,000.00	9,915,000.00
Sewers: Miscellaneous	6,745,000.00	500,000.00	429,000.00	6,816,000.00
Streets:				
Highways, Making of	15,000.00		10,000.00	5,000.00
Public Ways, Construction of	9,200,000.00	1,500,000.00	1,950,000.00	8,750,000.00
Traffic Tunnel, Series "C"	100,000.00			100,000.00
Traffic Tunnel Retirement Bonds	13,315,000.00		515,000.00	12,800,000.00
Hyde Park Street Railway	15,000.00			15,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	45,000.00			45,000.00
Boylston Street Subway, Acts of 1911	1,206,500.00		500,000.00	706,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	223,000.00			223,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	10,510,000.00		3,400,000.00	7,110,000.00
East Boston Tunnel	91,000.00		15,000.00	76,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	1,460,000.00		1,400,000.00	60,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	5,950,000.00			5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00			1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
Gross Funded Debt	\$172,619,500.00*	\$5,900,000.00	\$17,990,000.00	\$160,529,500.00

* Exhibit E-2

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1959

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Oct. 19, 1954	Construction of Buildings, Original Equipment and Furnishings Thereof .	\$5,750,000 00	
June 28, 1955	Remodeling, Reconstructing and Extraordinary Repairs to Buildings (Ch. 364, Acts of 1955)	500,000 00	
July 31, 1956	Construction of School Buildings, Acquisition of Land, and Original Equip- ment and Furnishings Thereof	5,000,000 00	
July 31, 1956	Off-Street Parking Facilities		\$2,750,000 00
Nov. 6, 1956	Bridges, Construction of	2,000,000 00	
Aug. 16, 1957	Construction of Buildings, Original Equipment and Furnishings Thereof .	2,700,000 00	
Aug. 20, 1957	Urban Redevelopment Loan (Section 26 C.C. of Ch. 121)		2,000,000 00
Oct. 22, 1957	Municipal Auditorium		10,900,000 00
Oct. 16, 1958	Sewerage Loan	500,000 00	
Dec. 22, 1958	New City Hall, Construction of		19,950,000 00
Dec. 23, 1958	Departmental Equipment — Hospital	500,000 00	
Aug. 11, 1959	Public Ways, Construction of	2,000,000 00	
Aug. 26, 1959	Remodeling, Reconstructing and Extraordinary Repairs to Buildings Hospital Dept. (Ch. 668, Acts of 1958)		1,000,000 00
Sept. 17, 1959	Urban Redevelopment Loan (Section 26 C. C. of Ch. 121)		1,500,000 00
		<u>\$18,950,000 00</u>	<u>\$38,100,000 00</u>
	Inside debt limit	\$18,950,000 00	
	Outside debt limit	38,100,000 00	
		<u>\$57,050,000 00</u>	

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund
Fiscal Year Ended December 31, 1959

Sinking Funds, December 31, 1958.....			\$61,060,642.91
Increase of Sinking Funds:			
Boston Housing Authority, Sale of Houses.....		\$31,626.89	
Betterments, assessments, etc.....		202,909.93	
Discount on investments purchased.....		705,801.15	
Interest on investments.....		629,435.11	
Premium on investments.....		3,070.31	
Sale of Sumner Tunnel.....		1,548,722.22	
Sumner Tunnel 1958 Excess Receipts.....		924,350.77	
			4,045,916.38
			\$65,106,559.29
Decrease of Sinking Funds:			
City Treasurer:			
Redemption of Serial Debt and Interest.....	\$1,319,398.66		
Redemption of Rapid Transit Debt.....	5,315,000.00		
Interest on Rapid Transit Debt.....	209,555.66		
Redemption of Traffic Tunnel Debt.....	515,000.00		
Interest on Traffic Tunnel Debt.....	118,006.25		
Discount on investments sold.....	462,807.34		
		\$7,939,767.91	
Interest on investments purchased.....		33,989.03	
			7,973,756.94
Sinking Funds, December 31, 1959.....			\$57,132,802.35

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1959

ASSETS												
Cash:												
Under control of Treasurer	.	.	.	.	.	.	.	.	.	.	\$272,286.23	
In custody of Treasurer	.	.	.	.	.	.	.	.	.	.	4,059,772.47	
												\$4,332,058.70
Accounts Receivable:												
George Robert White Fund Income, Rents	.	.	.	.	.	.	.	.	.	.		3,414.48
Investments	.	.	.	.	.	.	.	.	.	.		118,026,575.33
Total Assets	.	.	.	.	.	.	.	.	.	.		<u>\$122,362,048.51</u>
LIABILITIES AND RESERVES												
Appropriation Balances	.	.	.	.	.	.	.	.	.	.		\$272,286.23
Revenues Available when Collected	.	.	.	.	.	.	.	.	.	.		3,414.48
Reserved Accounts:												
Retirement Board Funds	.	.	.	.	.	.	.	.	.	.	\$3,620,818.36	
Balances held for Investment	.	.	.	.	.	.	.	.	.	.	393,882.94	
Teachers' Retirement Fund	.	.	.	.	.	.	.	.	.	.	39,494.52	
Franklin Fund	.	.	.	.	.	.	.	.	.	.	4,998.14	
Permanent School Pension Fund	.	.	.	.	.	.	.	.	.	.	578.51	
												4,059,772.47
Trust Funds	.	.	.	.	.	.	.	.	.	.		118,026,575.33
Total Liabilities and Reserves	.	.	.	.	.	.	.	.	.	.		<u>\$122,362,048.51</u>

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1959

	Balances From 1958	Income and Credits	Expenditures	Balances To 1960
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$1,254.17	\$389.21	\$473.96	\$1,169.42
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income	484.75	25.00	100.00	409.75
J. Harleston Parker Medal Fund, Income	215.54	79.38	120.58	174.34
Walter Scott Medal for Valor Fund, Income	233.39	81.24	90.73	223.90
Patrick J. Kennedy Medal of Honor Fund, Income	274.75	55.00	50.33	279.42
Hospital Department:				
Smith Fund, Income	2,222.50	67.50		2,290.00
Trust Funds, Income	29,188.15	1,978.98		31,167.13
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		6,819.00	6,819.00	
Samuel Hirschberg Fund, Income	730.58	85.00		815.58
Library Department:				
Trust Funds, Income	39,225.40	69,409.07	58,103.47	50,531.00
James L. Whitney Bibliographical Account, Income	10,679.21			10,679.21
Gifts for Immediate Use	12,427.92	205.00	1,209.99	11,422.93
Parks and Recreation Department:				
Cemetery Trust Funds, Income	393,994.80	39,037.17	377,546.52	55,485.45
Mary P. C. Cummings Trust Fund, Income	28,112.26	6,241.92	6,868.03	27,486.15
Foss Flag Fund, Income	1,485.30	85.00		1,570.30
Boston Common Tree Fund, Income	1,379.58	172.96		1,552.54
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	1,808.54	1,817.09	1,568.20	2,057.43
Police Department:				
Police Charitable Fund, Income	31,117.46	6,682.66	4,152.00	33,648.12
Real Property Department:				
Old State House Repair Fund, Income	1,522.50	37.50		1,560.00
Welfare Department:				
Sawyer Marcella Street Home Fund, Income	703.60	80.38		783.98
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		84.26	84.26	
Bowdoin Dorchester School Fund, Income	998.56	191.26	26.87	1,162.95
Costello C. Converse School Fund, Income	3,248.36	172.66	834.00	2,587.02
Eastburn School Fund, Income	1,312.79	412.50	1,000.00	725.29
Elvira Bush Smith Fund, Income	205.04	16.88		221.92
Franklin Medal Fund, Income	109.45	160.98	160.98	109.45
Gibson School Fund, Income	5,318.34	3,009.76	2,031.03	6,297.07
Alice Gertrude and Anna Adele Maguire School Fund, Income	205.20	13.80		219.00

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
TRUST FUNDS
REFLECTED IN ACCOUNTS OF CITY AUDITOR
CHANGES IN APPROPRIATION BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1959

	Balances from 1958	Income and Credits	Expenditures	Balances to 1960
School Committee, Continued:				
Horace Mann School Fund, Income	\$211.86	\$260.38	\$167.33	\$304.91
Persis P. Drake School Fund, Income	141.24	78.84		220.08
Peter P. F. DeGrand School Fund, Income	2,507.12	1,121.13	2,526.65	1,101.60
Samuel G. Davis School Fund, Income	10,987.90	2,863.81	2,085.00	11,766.71
School Children's Special Gift Fund	927.45			927.45
Sears Roebuck Foundation for Scholarships		1,000.00	1,000.00	
Mary Fifield King Bequest	604.00			604.00
Teachers' Waterston Fund, Income	1,624.46	126.66	200.00	1,551.12
Theobald A. Lynch School Fund, Income	236.04	38.76		274.80
Unclassified:				
Copenhagen Fund, Income	9,093.08	200.00		9,293.08
Ernest S. Goulston Memorial Fund, Income		15.00	15.00	
Franklin Technical Institute		244,043.20	244,043.20	
George Robert White Fund, Income		269,375.00	269,375.00	
George Robert White Fund, Principal		10,323.83	10,323.83	
Michael F. Cahill Fund, Income		3,650.00	3,650.00	
Phillips Street Fund, Income	1,335.16	653.26	705.07	1,283.35
State-Boston Retirement System Expense Fund		109,862.37	109,862.37	
George T. Angell Memorial Plaza, Post Office Sq.	160.62			160.62
Totals — Trust Funds	\$596,456.23	\$781,023.40	\$1,105,193.40	\$272,286.23

SCHEDULE F-2
City of Boston and County of Suffolk
TRUST FUNDS
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1959

Total of Trust Funds, January 1, 1959 \$117,059,114.83

Receipts:

Boston Retirement System:

Tax Levy Appropriation	\$999,399.00
Members' Payroll Deductions	200,422.33
Commonwealth of Massachusetts — Teachers' Pension Grant	202,591.90

State-Boston Retirement System:

Tax Levy Appropriation	4,754,665.00
Members' Payroll Deductions	5,127,649.35
Commonwealth of Massachusetts — Teachers' Pension Grant	1,875,867.72
Interest and Income on Investments	3,498,127.62
Rents, etc.	408,740.66
Franklin Technical Institute	223,500.00

Cemetery Division — Perpetual Care, Fees, Sales, etc.	202,188.72
---------------------------------------------------------------	------------

Gifts and Bequests	195,393.89
------------------------------	------------

Appreciation on Investments Matured, Sold, etc.	95,753.81
---------------------------------------------------------	-----------

Public School Teachers' Retirement Fund	55,644.37
---------------------------------------------------	-----------

Franklin Fund — Capital and Income Gains	9,977.46
----------------------------------------------------	----------

Accrued Interest on Investments Sold	5,437.64
------------------------------------------------	----------

Discount on Investments Purchased	1,502.00
---------------------------------------------	----------

Refunds	1,455.76
-------------------	----------

17,858,317.23

Accounts Receivable:

George Robert White Fund — Rental Charges	\$363,539.44
-----------------------------------------------------	--------------

Gibson School Fund — Rental Charges	300.00
-----------------------------------------------	--------

363,839.44

\$135,281,271.50

Payments:

Boston Retirement System:

Payments to Pensioners	\$1,943,253.33
----------------------------------	----------------

Refunds of Members' Payroll Deductions	372,610.84
--------------------------------------------------	------------

State-Boston Retirement System:

Payments to Pensioners	7,151,301.39
----------------------------------	--------------

Refunds of Members' Payroll Deductions	1,047,999.12
--------------------------------------------------	--------------

Payments from Appropriations (Schedule F-1)	1,105,193.40
-------------------------------------------------------	--------------

Public School Teachers' Retirement Fund — Annuities	159,833.38
---------------------------------------------------------------	------------

Administration Expenses	99,142.20
-----------------------------------	-----------

Depreciation on Investments Matured, Sold, etc.	26,949.18
---------------------------------------------------------	-----------

Accrued Interest on Investments Purchased	24,304.53
-----------------------------------------------------	-----------

Payments in Accordance with Special Bequests	21,558.31
--------------------------------------------------------	-----------

Adjustments	18,871.25
-----------------------	-----------

Amortization of Premiums	12,177.12
------------------------------------	-----------

Premium on Investments Purchased	2,629.38
--------------------------------------------	----------

Transfers:

To Appropriations	\$270,000.00
-----------------------------	--------------

To Hospital Special Funds	149,593.42
-------------------------------------	------------

To Hospital Trustees	5,824.83
--------------------------------	----------

To Welfare Department	3,524.85
---------------------------------	----------

To School Committee	529.39
-------------------------------	--------

429,472.49

Accounts Receivable:

George Robert White Fund — Rental Credits	\$503,627.07
-----------------------------------------------------	--------------

Gibson School Fund — Rental Credits	300.00
-----------------------------------------------	--------

503,927.07

12,919,222.99

Total of Trust Funds, December 31, 1959 \$122,362,048.51



SECTION G

**MISCELLANEOUS SCHEDULES, CHARTS AND
STATISTICAL FACTS**

SCHEDULE G-1
City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1959

APPROPRIATIONS

City Departments	\$114,408,230.00
Courts and County Offices	8,144,455.00
School Committee	33,622,162.00

Debt Requirements:

City Purposes	\$12,897,477.90
School Purposes	674,620.00
	<hr/>
	13,572,097.90

Contributory Pension Systems:

Boston Retirement System	\$999,399.00
State-Boston Retirement System	4,644,960.00
Workmen's Compensation Credit	2,507.00
	<hr/>
	5,646,866.00

State Assessments:

State Audit of Municipal Accounts	\$35,456.07
State Examination of Retirement System	13,375.08
Smoke Inspection	17,711.62
	<hr/>
	66,542.77

Metropolitan District Assessments:

Parks	\$1,250,829.34
Sewers	998,891.03
	<hr/>
	2,249,720.37

Metropolitan Transit Authority Assessments:

Operating Deficit	\$10,314,379.41
Principal Payments	551,498.31
Boston Metropolitan District	12,423.61
	<hr/>
	10,878,301.33

Overlay Reserved for Abatements — 1959	7,192,309.09
--------------------------------------------------	--------------

Total Appropriations	<u>\$195,780,684.46</u>
--------------------------------	-------------------------

REVENUES

Departmental Revenues:

City	\$27,300,000.00
County	1,250,000.00
Schools	1,863,763.85
	<hr/>
	\$30,413,763.85

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1959

Revenues from State:

Income Tax	\$5,946,732.67	
Corporation Tax	5,454,344.70	
State-owned Lands	218,160.36	
Meals Tax	532,340.08	
		\$12,151,577.81
Motor Vehicle Excise Taxes		4,645,000.00
George F. Parkman Fund		175,000.00
Real Estate and Personal Property Taxes		148,011,982.80
Poll Taxes		383,360.00
Total Revenues		<u>\$195,780,684.46</u>
Total Appropriations (Excluding Overlay)	\$188,588,375.37	
Estimated Revenues	47,385,341.66	
Net Requirements Before Overlay	\$141,203,033.71	
Overlay Reserved for Abatements — 1959	7,192,309.09	
	\$148,395,342.80	
Poll Taxes	383,360.00	
Amount to be Raised by Taxation on Real Estate and Personal Property	<u>\$148,011,982.80</u>	
Assessed Valuations — Real Estate and Personal Property*	<u>\$1,462,569</u>	
Tax Rate	<u>\$101.20</u>	

* Thousands

SCHEDULE G-2

City of Boston and County of Suffolk

VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES

1909-1959

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80
1950	1,567,500,000	1,507,628,160.00	74,538,298.17	130,369,600.57	99,260,616.00	63.00
1951	1,570,760,000	1,538,774,760.00	71,386,068.99	136,045,000.28	99,143,722.00	62.80
1952	1,573,516,000	1,578,935,227.00	68,538,108.97	145,988,047.94	105,110,868.80	66.80
1953	1,565,666,000	1,583,733,737.00	65,362,082.96	150,639,250.81	110,692,586.20	70.70
1954	1,566,676,000	1,580,293,053.00	63,584,472.15	151,576,685.33	109,353,984.80	69.80
1955	1,541,500,000	1,569,133,815.00	60,617,223.61	159,994,666.49	107,596,700.00	69.80
1956	1,517,808,000	1,589,835,800.00	58,652,208.13	172,370,328.06	119,451,489.60	78.70
1957	1,491,770,000	1,566,764,348.00	70,832,868.95	175,764,177.93	128,292,220.00	86.00
1958	1,475,608,000	1,538,650,276.00	111,588,963.38	180,546,184.97	137,231,544.00	93.00
1959	1,462,569,000	1,520,692,409.00	103,413,775.81	195,780,684.46	148,011,982.80	101.20

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1959, inclusive, January 1.

SCHEDULE G-3

City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1959
GROSS COLLECTIONS BEFORE REFUNDS OR ADJUSTMENTS

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies and Paid in Advance	Total Collection
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77
1950	90,166,185.62	3,507,993.87	341,924.52	94,016,104.01
1951	90,708,834.67	5,739,074.23	407,158.11	96,855,067.01
1952	96,882,799.93	4,492,357.11	400,343.01	101,775,500.05
1953	102,203,004.61	4,506,051.71	516,616.16	107,225,672.48
1954	101,461,062.53	4,071,388.03	615,688.24	106,148,138.80
1955	100,247,974.33	3,800,382.17	552,368.68	104,600,725.18
1956	108,092,498.55	3,594,255.68	651,761.91	112,338,516.14
1957	114,260,116.23	6,801,397.09	507,819.88	121,569,333.20
1958	121,164,702.60	8,858,755.97	607,678.59	130,631,137.16
1959	131,596,786.02	9,632,298.25	785,001.67	142,014,085.94

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929-1959

Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293
1950	90.825	94.330
1951	91.482	96.550
1952	91.744	95.934
1953	91.915	95.988
1954	92.324	95.577
1955	92.750	95.782
1956	90.105	96.075
1957	88.767	95.774
1958	88.000	95.649
1959	88.586	94.996

SCHEDULE G-4

City of Boston and County of Suffolk

Number of Paid Officials and Employees

	Jan. 1, 1951	Feb. 1, 1952	Feb. 1, 1953	Feb. 1, 1954
Mayor's Office	20	18	16	17
Civic Improvement Committee	—	—	2	2
Civil Defense Activities	13	18	20	12
Conventions and Entertainment of Distinguished Guests	3	2	2	2
Municipal Employment Bureau	7	7	7	—
Bond Allotment Plan	20	23	22	18
Public Celebrations Department	3	3	2	3
Veterans' Graves Registration	4	5	4	4
City Council	22	9	9	9
City Council Officers and Employees	15	15	16	17
Administrative Services Department:				
Director's Office	—	—	—	2
Personnel and Budget Division	—	—	—	10
Purchasing Division	—	—	—	26
Printing Section	—	—	—	114
Art Commission	—	—	—	1
* Art Department	1	1	1	—
Assessing Department	147	149	145	142
Auditing Department	63	65	65	65
Board of Real Estate Commissioners	11	21	11	12
Board of Recreation	—	3	3	2
Boston Rent Board	—	—	—	28
Boston Retirement Board	25	25	25	24
Boston Traffic Department	115	125	130	133
* Budget Department	13	10	11	—
Building Department	102	102	97	96
Board of Appeal	7	7	7	7
Board of Examiners	4	4	4	4
City Clerk Department	21	20	19	19
City Planning Board	13	14	21	18
City Record, Publication of	2	2	2	2
Collecting Department	79	84	76	73
Department of Veterans' Services	76	77	75	77
Election Department	62	62	72	51
Finance Commission	9	9	8	8
Fire Department	2,378	2,381	2,402	2,359
Electrical Inspection Division	37	38	37	33
Health Department	390	392	373	333
Hospital Department	2,827	3,102	3,175	3,164
Sanatorium Division	581	595	566	527
Institutions Department	438	471	472	491
Law Department	77	74	67	69
Workmen's Compensation Service	6	7	7	8
Library Department	839	977	929	999
Licensing Board	19	17	17	17
Park Department	755	750	749	720
Cemetery Division	72	75	63	69
Police Department	2,832	3,024	3,032	3,070
* Printing Department	128	123	119	—
Public Buildings Department	226	216	209	200
Market Division	8	8	7	7
Public Works Department:				
Central Office	10	11	11	11
Automotive Division	102	102	140	135
Bridge Service	215	205	212	199
Ferry Service	70	64	—	—
Lighting Service	3	3	3	3
Paving Service	433	427	425	383
Sanitary Service	170	158	156	146
Street Cleaning Service	636	616	587	529
Sewer Service	231	216	236	220
Water Service	461	457	439	418
Sumner Traffic Tunnel	105	107	106	105
Registry Department	34	37	36	34
School Buildings Department	75	75	75	76
School Department	5,792	5,901	5,473	5,461
Statistics Department	7	6	7	—
Street Laying-Out Department	94	78	78	77
* Supply Department	26	30	28	—
Treasury Department	33	33	32	32
Weights and Measures Department	20	20	19	18
Welfare Department	696	709	704	721
County of Suffolk	21,683 1,155	22,385 1,181	21,863 1,172	21,632 1,174
	22,838	23,566	23,035	22,806

* Effective January 1, 1954, and by authority of the Ordinances of 1953, Chapter 8, approved December 31, 1953, these departments were consolidated in the Administrative Services Department.

SCHEDULE G-5

**Number of Officials and Employees of City Departments As Reorganized
Under the Provisions of Chapter 8, Ordinances of 1953,
and Chapter 2, Ordinances of 1954,
and County of Suffolk**

	Feb. 1, 1955	Feb. 1, 1956	Feb. 1, 1957	Feb. 1, 1958	Feb. 1, 1959	Feb. 1, 1960
Mayor's Office.....	15	18	18	18	16	21
Civic Improvement Committee.....	1	2	2	2	2	1
Civil Defense Activities.....	14	15	17	11	12	12
Conventions and Entertainment of Distinguished Guests.....	2	2	2	2	2	—
Bond Allotment Plan.....	14	11	9	8	8	8
Public Celebrations Department.....	6	6	6	6	6	1
Demolition or Restoration of Abandoned Properties.....	—	—	3	3	4	1
City Council.....	9	9	9	9	9	9
City Council Officers and Employees.....	17	17	17	17	17	16
Administrative Services Department:						
Director's Office.....	4	5	5	6	6	6
Personnel and Budget Division.....	16	18	18	18	18	16
Purchasing Division.....	29	30	29	28	28	26
Printing Section.....	108	99	123	107	102	101
Art Commission.....	1	1	—	—	—	—
Complaints Division.....	3	4	2	2	2	2
Assessing Department.....	144	147	142	138	136	135
Assessing Department Equalization Survey.....	—	—	8	9	21	14
Auditing Department.....	66	69	69	69	69	66
Auditorium Commission.....	—	—	—	—	1	2
Boston Rent Board.....	28	17	—	—	—	—
Boston Retirement Board.....	31	28	24	27	25	26
Boston Traffic Department.....	126	133	127	122	119	116
Building Department.....	128	129	128	131	138	136
Board of Appeal.....	9	10	10	10	8	8
Board of Examiners.....	4	4	4	4	4	4
City Clerk Department.....	17	17	17	17	17	16
City Planning Board.....	20	21	18	29	37	40
City Record, Publication of.....	2	2	2	2	2	2
Election Department.....	48	45	48	48	47	46
Finance Commission.....	8	8	8	8	7	7
Fire Department.....	2,217	2,211	2,163	2,157	2,183	2,141
Health Department:						
Health Division.....	326	339	347	340	337	340
Registry Division.....	34	35	38	35	35	35
Weights and Measures Division.....	18	18	18	18	18	18
Hospital Department:						
Hospital Division.....	3,247	3,399	3,458	3,559	3,664	3,567
Sanatorium Division.....	536	521	494	491	466	444
Long Island Hospital Division.....	489	498	463	464	481	467
Law Department.....	67	70	66	65	61	56
Workmen's Compensation Service.....	8	8	9	8	8	8
Library Department.....	919	963	940	953	883	908
Licensing Board.....	17	17	19	19	15	16
Parks and Recreation Department.....	707	691	671	670	648	648
Cemetery Division.....	71	68	67	68	69	66
Police Department.....	3,049	3,044	3,027	3,022	3,081	3,062
Public Works Department:						
Central Office.....	11	11	12	11	11	9
Automotive Division.....	136	132	129	111	106	102
Bridge Service.....	187	183	172	162	147	142
Lighting Service.....	5	5	6	9	9	8
Paving Service.....	366	360	369	355	346	321
Sanitary Service.....	614	613	619	616	592	653
Sewer Service.....	196	188	182	173	169	161
Survey Division.....	43	41	38	37	39	38
Water Service.....	379	389	381	371	368	361
Sumner Traffic Tunnel.....	106	116	113	118	112	—
Real Property Department:						
Real Property Division.....	13	15	16	18	17	13
Buildings Division.....	234	239	237	223	213	199
Market Division.....	7	7	7	7	7	7
School Buildings Department.....	72	71	69	67	66	63
School Department.....	5,707	5,743	5,593	5,567	5,453	5,473
Treasury Department:						
Collecting Division.....	69	74	74	72	76	69
Treasury Division.....	35	38	39	37	38	39
Veterans' Services Department.....	78	81	81	75	73	74
Veterans' Graves Registration.....	1	1	2	2	1	1
Welfare Department.....	720	701	704	704	699	724
County of Suffolk.....	21,554	21,757	21,488	21,455	21,354	21,071
	1,130	1,147	1,161	1,136	1,150	1,145
	22,684	22,904	22,649	22,591	22,504	22,216

CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE APPROPRIATIONS — 1959

CITY:

General Government	\$6,120,093	3.1%	
Public Safety	33,867,346	17.3	
Public Works	10,717,882	5.5	
Health	2,116,070	1.08	
Hospitals	20,454,815	10.5	
Public Welfare	27,683,254	14.1	
Libraries	3,315,022	1.7	
Parks and Recreation	3,645,398	1.9	
Pensions and Annuities	10,781,866	5.5	
Executions of Court, etc.	500,000	.3	
Snow Removal	360,000	.18	
Redevelopment Authority	76,000	.04	
Workmen's Compensation	242,350	.1	
	<hr/>		
	\$119,880,096	<hr/>	61.3%

COUNTY:

Recording of Deeds	\$464,324	.2%	
County Buildings	919,918	.5	
Correction	1,716,686	.88	
Central Courts	3,597,125	1.8	
Districts Courts	1,099,214	.6	
Medical Examinations	90,188	.05	
Pensions and Annuities	195,000	.099	
Mental Illness	60,000	.03	
Social Law Library	2,000	.001	
	<hr/>		
	8,144,455	<hr/>	4.16

SCHOOLS:

General Operation	\$31,518,162	16.1%	
School Buildings — Repairs, Alterations, etc.	2,104,000	1.1	
	<hr/>		
	33,622,162	<hr/>	17.2

DEBT AND INTEREST REQUIREMENTS:

City	\$12,897,478	6.6%	
Schools	674,620	.3	
	<hr/>		
	13,572,098	<hr/>	6.9

STATE ASSESSMENTS:

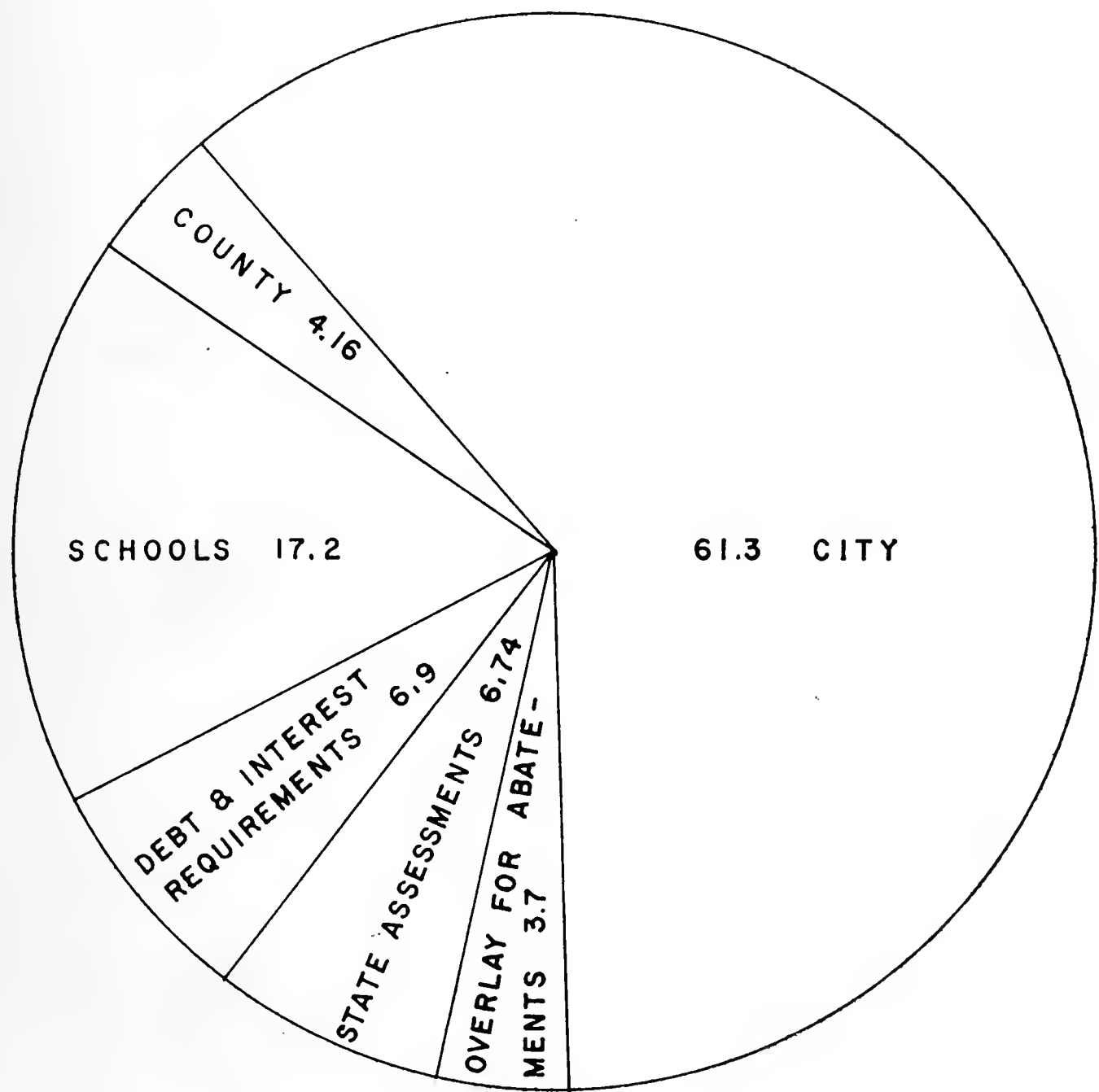
Metropolitan District	\$2,249,720	1.15%	
Metropolitan Transit	10,878,301	5.56	
Miscellaneous	66,543	.03	
	<hr/>		
	13,194,564	<hr/>	6.74

OVERLAY FOR ABATEMENTS

7,192,309	3.7
-----------	-----

Total	<u>\$195,605,684</u>	<u>100.0%</u>
-----------------	----------------------	---------------

TAX RATE APPROPRIATIONS—1959



CITY OF BOSTON AND COUNTY OF SUFFOLK

TAX RATE REVENUES — 1959

DEPARTMENTAL REVENUES:

City	\$27,300,000	14.0%	
County	1,250,000	.6	
Schools	1,863,763	.9	
	<u>\$30,413,763</u>	<u>15.5%</u>	

REVENUES FROM STATE:

Income Tax	\$5,946,733	3.0%	
Corporation Tax	5,454,345	2.8	
State-Owned Lands	218,160	.1	
Meals Tax	532,340	.3	
	<u>12,151,578</u>	<u>6.2</u>	

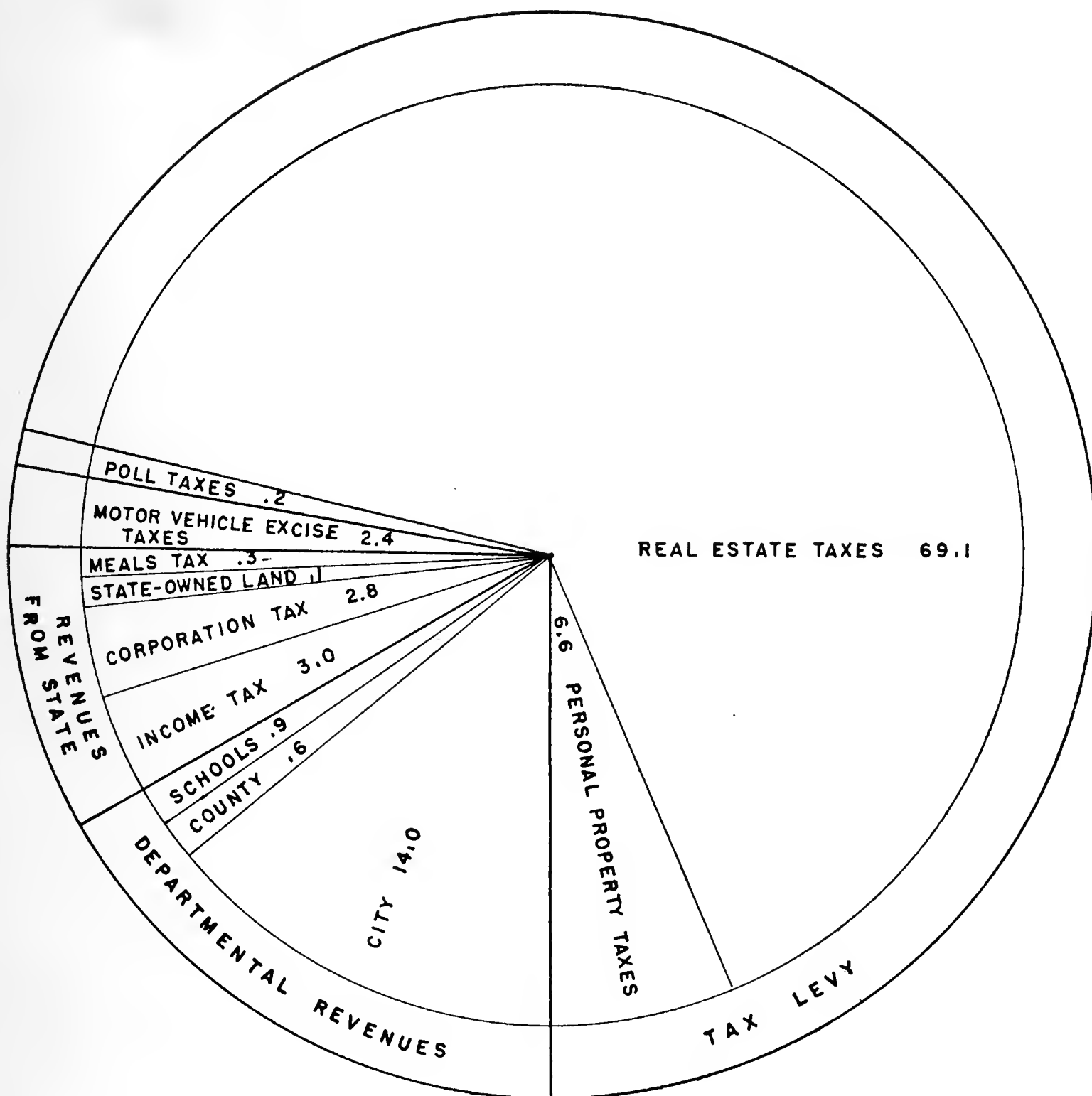
Motor Vehicle Excise Taxes	4,645,000	2.4	
--------------------------------------	-----------	-----	--

Poll Taxes	383,360	.2	
----------------------	---------	----	--

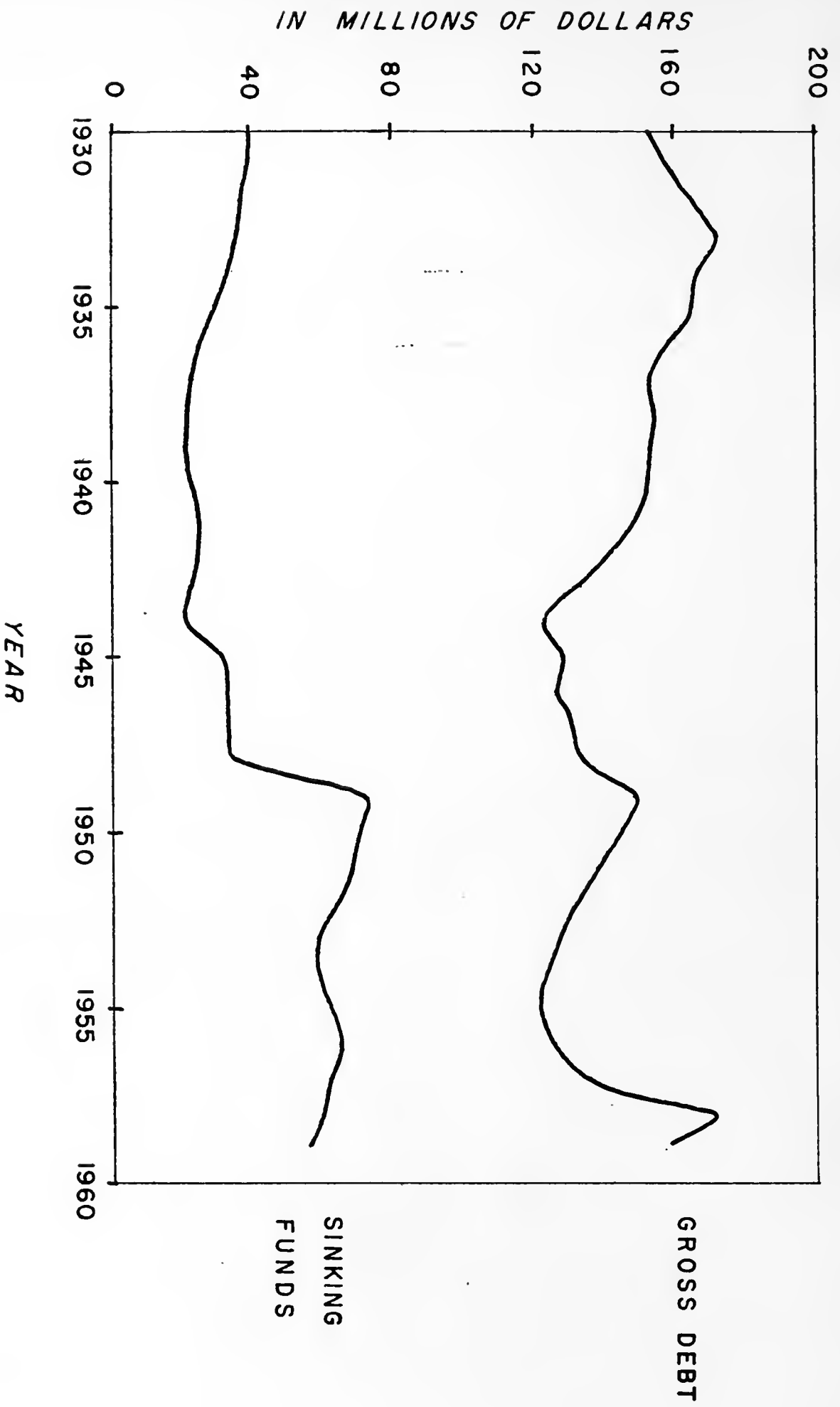
TAX LEVY:

Real Estate Taxes	\$135,096,090	69.1%	
Personal Property Taxes	12,915,893	6.6	
	<u>148,011,983</u>	<u>75.7</u>	
Total	<u>\$195,605,684</u>	<u>100.0%</u>	

TAX RATE REVENUES—1959



GROSS DEBT, SINKING FUNDS AND NET DEBT



CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
For the Year 1959

LOCATION:

Latitude 42°, 21', 42"
 Longitude 71°, 03', 25"

CLIMATE:

Temperature: January, Maximum 62, Minimum 2, Average 28.7
 July, Maximum 92, Minimum 59, Average 74.7
 Extremes: Highest 96 (August 16), Lowest 0 (February 9)
 January Normals: 36.5 Maximum, 21.6 Minimum, 29.1 Average
 July Normals: 80 Maximum, 64.3 Minimum, 72.2 Average

Precipitation 1959: Total 51.41 Inches

Maximum 8.63 inches (June), Minimum 0.63 inches (September)

Normal annual precipitation 38.76 inches

Snow-sleet precipitation 35.5 inches (normal 38.5 inches)

Speed of Winds: Average 12 mph, High 47 mph

Date of Settlement (Massachusetts Bay Colony)	June 17, 1630
Date of Incorporation, City of Boston	February 23, 1822
Date of Adoption of Present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81

SUBDIVISIONS (square miles):

City Proper	2.535
Brighton (1874)	4.54
Charlestown (1874)	1.225
Dorchester (1870)	9.035
East Boston (1636)	4.468
Hyde Park (1912)	4.926
Jamaica Plain (1874)	2.720
Roslindale (1874)	4.348
Roxbury (1867)	3.242
South Boston (1804)	2.573
West Roxbury (1874)	4.871
U. S. Pierhead Line	3.33

Dimensions: Length 13.8 miles, width 7.75 miles

Population — State Census (1955)	724,702
Assessed Valuations, January 1, 1959	\$1,462,569,000.00
Real Estate	\$1,334,941,600.00
Personal Estate	127,627,400.00

Number of Employees, December 31, 1959	22,289
City of Boston	15,642
County of Suffolk	1,153
Schools	5,494

BOSTON HOUSING AUTHORITY:

Public Housing Act (Federal Program):
 15 Developments, 10,156 Apartments

State-Aided Program:
 10 Developments, 3,681 Apartments

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1959

BUILDING DEPARTMENT:

New Construction, 575 Permits, Estimated Cost	\$79,324,800
Alterations, 5,420 Permits, Estimated Cost	12,552,200
Installations-Repairs, 10,428 Permits, Estimated Cost	8,815,100
16,423 Permits Issued, Estimated Cost	<u>\$100,692,100</u>

CEMETERIES: (Municipal)

Number of	19
Area (acres)	161.71

COMPLAINTS DIVISION: (Municipal)

Complaints processed — yearly average	12,000
-------------------------------------------------	--------

CONVENTIONS HELD IN BOSTON

Estimated Value	404
	\$25,000,000

ELECTION DEPARTMENT:

Registered Voters, 1959	329,498
Men	151,772
Women	<u>177,726</u>
Number of ballots cast, 1959 City Election	209,281
Percentage of registered voters voting	63.52
Nomination papers received	4,546
Nominating signatures certified	114,055
Transfers of voting addresses	18,675
Jurors drawn and interviewed	11,916
Jurors accepted	4,369

FIRE DEPARTMENT:

Number of Stations	46
Motorized fire-fighting equipment, number of vehicles	239
Number of Fireboats	2
Number of uniformed fire-fighters	1,943
Alarms responded to (including 4,262 False Alarms)	19,174
Multiple Alarm Fires: 2-Alarm	58
3-Alarm	14
4-Alarm	5
5-Alarm	2

HEALTH DEPARTMENT:

Health Units	10
Mobile X-Ray Unit	1
Licenses and Permits Issued	10,244
Salk Anti-Polio Vaccine Innoculations distributed	59,654
Public Health Nursing Visits	45,008

HOSPITAL DEPARTMENT:

BOSTON CITY HOSPITAL:

Number of buildings	37
Bed capacity	1,547
Admissions	33,046
Discharges (including deaths)	33,146
Patients, daily average:	
Wards	1,071
Out-Patient	1,120

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1959

BOSTON SANATORIUM:

Number of buildings	19
Bed capacity	591
Admissions	507
Discharges (including deaths)	491
Patients, daily average	368

LONG ISLAND HOSPITAL:

Number of buildings	32
Admissions	2,198
Discharges (including deaths)	2,277
Population, daily average	934
Hospital (average)	576
Dormitory (average)	358

HOTELS	71
Room facilities (estimate)	6,500

LIBRARY DEPARTMENT:

Number of libraries	27
Number of bookmobiles	3
Number of employees (full-time)	557
Number of volumes	2,170,907
Circulation	3,628,530

LOGAN INTERNATIONAL AIRPORT (State):

PLANE TRAFFIC, 1959:

	Arrivals	Departures	
Domestic	47,973	47,725	95,698
International	3,967	3,967	7,934
Itinerant	6,316	6,316	12,632

PASSENGER TRAFFIC, 1959:

Domestic	1,235,619	1,240,786	2,476,405
International	60,507	53,716	114,223
Itinerant	25,841	23,827	49,668

FREIGHT CARGOES, 1959 (Pounds):

Domestic	21,054,657	27,556,921	48,611,578
International	437,124	656,606	1,093,730

MAIL CARGOES, 1959 (Pounds):

Domestic	4,032,935	4,217,424	8,250,359
International	50,013	112,487	162,500

MARKETS, Number of	2
MOTOR VEHICLES TAXED, Number of (1958)	187,020
MOTOR VEHICLE EXCISE TAX COMMITMENTS, Tax Year 1958	\$5,679,550.60
MUNICIPAL BUILDINGS, number of	25
NEW BUSINESS REGISTRATIONS (City Clerk)	2,677

OFF-STREET PARKING FACILITIES:

Vehicle Parking Capacity, City Proper	5,510
Vehicle Parking Capacity, Suburban Facilities	617
Additional Parking Capacity to be provided in 1960	820
Additional Parking Capacity to be provided in 1961	700

PARKING METER INSTALLATIONS	8,220
City Proper	6,191
Suburban Districts	2,029

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1959

PARKS AND RECREATION DEPARTMENT:

Parks, number of acres	2,711.37
Area of playgrounds and play areas (acres)	769.47
Number of playgrounds and play areas	124
Number of municipal golf links	2
Number of municipal beaches	3
Public Grounds and Squares (acres)	53.89
Swimming pools (indoor 2) (outdoor 2)	4
Number of Recreation Centers	13
Number of Indoor Bathhouses	16

PENAL INSTITUTIONS:

SUFFOLK COUNTY JAIL:

Commitments	9,144
Discharges	8,947
Average daily population	254
Number of inmates paroled (498 men — 125 women)	623

SUFFOLK COUNTY HOUSE OF CORRECTION:

Commitments	2,062
Discharges	2,077
Average daily population	586
Number of inmates paroled	733

PORT OF BOSTON:

WATERBORNE COMMERCE 1958):

Vessels entering Boston Harbor (over 1,000 tons)	2,367
General Cargo	1,363
Bulk Carriers	229
Colliers	138
Tankers	637
Total Tonnage	19,376,262
Imports	4,972,371
Exports	649,000
Intercoastal	254,247
In	202,784
Out	51,463
Coastal	11,387,740
In	10,391,179
Out	996,561
Intraport	2,112,904
Waterborne Passenger Travel, Boston and Foreign	14,026
Arrivals	4,147
Departures	9,809
Docking Facilities in Port of Boston	226
World Ports available through scheduled sailings	275
Warehouse space adjacent to terminals (square feet)	5,000,000

POLICE DEPARTMENT:

Number of stations and headquarters	18
Number of uniformed members of police force	2,809
Number of arrests	81,209
Male	71,942
Female	9,267

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1959

CLASSIFICATION BY OFFENCE

Murder	24	Crimes against family, children	1,117
Negligent manslaughter	23	Narcotic laws	91
Rape	78	Liquor laws	65
Robbery	272	Drunkenness	24,782
Aggravated assault	410	Disorderly conduct	363
Burglary	939	Vagrancy	37
Larceny	1,670	Gambling	465
Automobile theft	164	Driving while intoxicated	390
Other assaults	1,021	Violation of laws of the road	11,526
Forgery and counterfeiting	54	Parking violations prosecuted	28,430
Embezzlement and fraud	390	Traffic violations prosecuted	2,315
Stolen property	91	All other offences	2,564
Possessing weapons	165	Arrested on suspicion	1,353
Prostitution	123	Arrests for other cities and towns	1,606
Other sex offences	681		

PROTECTION OF WEIGHTS AND MEASURES:

Places visited for testing and sealing	9,495
Weighing and measuring devices sealed	46,647
Reweighing of commodities	29,213
Inspections of equipment after sealing	57,114

PUBLIC WORKS DEPARTMENT:

BRIDGE SERVICE:

Number of Bridges	90
Drawbridges	10
Inland (fixed) bridges	80
Bridge Openings	11,743
Waterborne traffic, number of vessels	24,722
Steamers	1,411
Tugs	15,455
Barges	4,599
Pleasure craft	832
All other	2,425
Total number of cargoes passing through	3,678

HIGHWAY SERVICE:

Miles of accepted streets and alleys, January 1	753.87
Sheet Asphalt (29.25%)	220.48
Asphalt Concrete (50.33%)	379.44
Granite Block (3.04%)	22.91
Wood Block (0.02%)	0.15
Plank on Bridges (0.04%)	0.34
Brick (0.03%)	0.20
Concrete (2.33%)	17.56
Macadam (13.79%)	103.97
Gravel (1.07%)	8.05
Not Graded (0.10%)	0.77

LIGHTING SERVICE:

Electric Street Lights, number of	26,809
Gas Street Lights, number of	226

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1959

PERMIT OFFICE:

Permits Issued	16,866
Sign Permits	8,025
Occupation Permits	4,639
Special Permits	324
Driveway Applications	280
Sidewalk Applications	305
Free Permits (City and Previous Deposits)	1,125
Permits Issued to Utilities	2,168
Street Opening Permits Issued	545

SANITARY SERVICE:

Miles of streets and alleys cleaned and flushed	753.87
Rubbish collection and disposal (tons)	350,000
Rubbish and garbage	178,000
Ashes	67,000
Unmixed garbage	44,000
Commercial rubbish	23,000
Commercial garbage	1,000
Street sweepings	37,000

SEWER SERVICE:

Miles of sewers	1,332.94
Catch basins	25,015
Total number of gallons of sewage pumped	41,543,045,000
Average number of gallons pumped daily	113,816,562

WATER SERVICE:

Number of water meters in service	97,236
Total number of gallons of water used	42,330,766,000
Average number of gallons used daily	115,974,700
Per capita average daily consumption (gallons)	163
Miles of water mains	1,034.3
Ordinary mains	1,015.58
High Pressure mains	18.72
Number of fire hydrants	12,536
Public fire hydrants	11,670
Private fire hydrants	394
High Pressure fire hydrants	472

RETIRED EMPLOYEES:

Boston Retirement System	1,127
State-Boston Retirement System	3,150
Non-Contributory Pensions and Annuities	2,890

SCHOOLS (Public):

Number of School Buildings	210
Number of Teachers	3,271
Average Membership	87,371
Average Daily Attendance	78,653
High Schools	17,364
Junior High Schools	13,442
Grades 1 to 6	39,940
Kindergartens	7,697
Special Schools	210

CITY OF BOSTON AND COUNTY OF SUFFOLK

STATISTICAL FACTS

FOR THE YEAR 1959

SCHOOLS (Parochial):

Number of School Buildings	90
High Schools	29
Elementary Schools	61
Number of Teachers	1,272
Enrollment, October 1, 1959	45,826
Secondary Schools	11,346
Elementary Schools	34,480
Average Daily Attendance (1958-1959)	40,542

STATE SPORTING LICENSES ISSUED (City Clerk)	7,194
-------------------------------------------------------	-------

SUMNER TRAFFIC TUNNEL (Massachusetts Turnpike Authority):

Length, two-lane drive (feet)	5,654
Vehicles passing through, 1959	11,427,739
Daily average of vehicular traffic	31,309

TRAFFIC FLOW (Cordon Count, June, 1954):

Inner Cordon (Downtown)	1,486,590
Mass Transportation	735,109
Individual Transportation	599,772
Pedestrian	151,709
Outer Cordon (Massachusetts Avenue Boundary)	1,671,204
Mass Transportation	758,433
Individual Transportation	810,973
Pedestrian	101,798

TRANSPORTATION (Utilities), 1959:

Metropolitan Transit Authority, Passenger Traffic	202,101,095
Railroad Passenger Traffic (Estimated)	18,500,000
Bus Passenger Traffic, Interstate (Estimated)	2,500,000

TRUST FUNDS (City of Boston)	\$122,086,347.80
221 Trust Funds (Various Purposes)	\$24,187,174.23
4 Pension and Retirement Funds	97,899,173.57

VITAL STATISTICS:

Total Births Reported	25,019
Total Deaths Reported	12,563
Marriages	7,256

GEORGE ROBERT WHITE FUND PROJECTS:

- 1 Bathhouse and Recreation Center
- 10 Health Units
- 4 Play Areas
- 1 Prado (Paul Revere Mall)
- 1 Schoolboys' Stadium
- 2 Swimming Pools
- 1 Wading Pool
- 2 War Memorial Monuments

WORKMEN'S COMPENSATION SERVICE (Municipal):

Number of employees protected	17,000
Number of accident reports filed	1,434
Appearances before Industrial Accident Board	133
Number of claims approved in 1959	164
Total number of recipients, 1959	241
Total Workmen's Compensation payments, 1959	\$223,029.32

CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1959

COURTS:

UNITED STATES:

District Court
Court of Appeals

MASSACHUSETTS:

Supreme Judicial Court
Superior Civil Court
Superior Criminal Court
Boston Municipal Court
Probate Court
Juvenile Court
East Boston District Court

Municipal Courts:

Charlestown District
South Boston District
Dorchester District
Roxbury District
West Roxbury District
Brighton District
District Court of Chelsea

